Province of
Saskatchewan

Public Accounts 1987-88

Volume 1

Main Financial Statements

Saskatchewan

89-03427/

To Her Honour,
The Honourable Sylvia Fedoruk,
Lieutenant Governor of the Province of Saskatchewan.

May It Please Your Honour:

The undersigned has the honour to submit herewith the Public Accounts of the Province of Saskatchewan for the fiscal year ended March 31, 1988.

Respectfully submitted,

Gary Lane,
Minister of Finance.

Regina, Saskatchewan
February, 1989

The Honourable Gary Lane,
Minister of Finance.

We have the honour of presenting herewith the Public Accounts of the Province of Saskatchewan for the fiscal year ended March 31, 1988.

Respectfully submitted,

Art Wakabayashi,
Deputy Minister of Finance.
Regina, Saskatchewan
February, 1989

Gerry Kraus,
Provincial Comptroller.

Scope of the Public Accounts

The Public Accounts are organized into three volumes:

Volume 1 — Main Financial Statements

Volume 1 consists of two parts:

Part A — Financial Statements of the Combined Funds
— Financial Statements of the Consolidated Fund
— Financial Statements of the Saskatchewan Heritage Fund

Part B — Additional Information on Debt, Loan, Investment and Deposit Activity

Volume 2 — Supplementary Financial Statements

Summary information on Superannuation, Trust and Special Purpose Funds under the control of the Minister of Finance

Financial statements of Revolving Funds; and

Other financial statements which are not tabled separately in the Legislature.

Volume 3 — Details of Revenue and Expenditure Activity

Summary Revenue and Expenditure Information for the Combined, Consolidated and Heritage Funds.

Consolidated Fund Revenue and Expenditure Details

Heritage Fund Revenue and Expenditure Details; and

Other Information — Statement of Remission of Taxes and Fees.

A Detailed Table of Contents is provided at the beginning of each of the Volumes.

Introduction to the Public Accounts

The Public Accounts include primarily the financial statements of the Consolidated Fund, the Saskatchewan Heritage Fund and the Combined Funds. The Consolidated Fund is the general fund into which all public monies received are credited except where the Legislative Assembly has directed otherwise. The Saskatchewan Heritage Fund is a Fund established by the Legislative Assembly to receive all nonrenewable resource revenues and certain other revenues as specified in the Heritage Fund (Saskatchewan) Act. The Combined Funds represents a combination of the financial transactions of the Consolidated Fund and the Saskatchewan Heritage Fund.

The Combined Funds financial statements have been designed primarily to provide an accounting of the financial resources appropriated by the Saskatchewan Legislature. They are not intended to be summary financial statements that provide a full accounting of the financial affairs and resources of all the entities for which the Government of Saskatchewan is responsible. The financial transactions of other crown entities such as provincial crown corporations, agencies, boards and commissions are reported separately. Only those transactions pertaining to the receipt of money from or payment of money to the Combined Funds are reflected in these statements. Accumulated surpluses or deficits of these entities are not included.

A variety of special purpose and other funds are administered by the Minister of Finance. Included within these funds are superannuation funds over which the Minister provides general administrative support, trust monies held for third parties under various arrangements, and special purpose monies held for specified uses. The assets, liabilities, operations and residual balances of these are maintained and reported separately from those of the reporting entity. Summary financial information on these funds is provided in Volume 2 of the Public Accounts.

G. Kraus,
Provincial Comptroller

Part A — Main Financial Statements

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Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the statement of financial position of the Combined Funds as at March 31, 1988 and the statements of net debt, revenue and expenditure, loan, investment and deposit activity and financing and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Loans to crown entities include disbursements to the Saskatchewan Property Management Corporation of $340,836,000 (1987 — $181,993,000). It is inappropriate to record these disbursements as assets of the Combined Funds since their repayment depends upon future appropriations from the Consolidated Fund. Accordingly, these disbursements should have been recorded as expenditures. If these disbursements had been recognized as expenditures, loans to crown entities would have been reduced by $340,836,000 (1987 — $181,993,000), net debt would have been increased by $340,836,000 (1987 — $181,993,000) and excess of expenditure over revenue would have been increased by $158,843,000 (1987 — $181,993,000).

In my opinion, except for the failure to record disbursements as expenditures as described in the preceding paragraph, these financial statements present fairly the financial position of the Combined Funds as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

For the prior year, my auditor's report indicated the write-down of loans to crown entities was recognized in the year ended March 31, 1987 rather than in the year ended March 31, 1986 when the write-down was required. Consequently, for comparative purposes, the net debt as at April 1, 1986 should be increased by $135,550,000 and the provision for loss — loans to crown entities for the year ended March 31, 1987 should be reduced by $135,550,000.

As indicated in Note 1a, these financial statements represent a combination of the financial transactions of the Consolidated Fund and the Saskatchewan Heritage Fund and have been designed primarily to provide an accounting of the financial resources appropriated by the Saskatchewan Legislature from the Funds. These financial statements are not summary financial statements as contemplated by the Canadian Institute of Chartered Accountants that would report the financial condition and results of operations of the Government of Saskatchewan in accordance with their economic substance.

W.G. Lutz

Regina, Saskatchewan,
November 28, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Government of the Province of Saskatchewan
Combined Funds

Statement of Financial Position

March 31, 1988

		($ Thousands)	
	Assets	*1988*	*1987*
Schedule			
1	Cash and Short-term Investments *(Note 1e)*	**$ (47,089)**	$ (140,975)
2	Short-Term Loans to Crown Entities *(Note 1f)*	**493,170**	237,324
3	Loans to Crown Entities *(Note 1g)*	**5,899,650**	6,312,370
4	Other Loans *(Note 1h)*	**156,444**	190,650
5	Investments in Crown Entities *(Note 1i)*	**824,812**	747,230
	Investments in Agricultural Land and Related Assets *(Note 1j)*	**149,945**	157,175
6	Other Investments *(Note 1k)*	**4,981**	6,870
	Total Assets	**$7,481,913**	$7,510,644

	Liabilities and Net Debt		
	Public Debt *(Note 1l)*		
7	Promissory Notes *(Note 1l)*	**$1,199,380**	$1,762,615
8	Treasury Bills *(Note 1l)*	**650,000**	650,000
9	Debentures *(Note 1l)*	**8,373,085**	7,394,556
10	Less: Sinking Funds *(Note 1l)*	**(454,552)**	(428,110)
		9,767,913	9,379,061
11	Amounts Payable to Crown Entities *(Note 1m)*	**220,392**	92,180
	Conditional Receipts *(Note 1n)*	**11,039**	4,590
	Total Liabilities	**9,999,344**	9,475,831
12	Contingencies *(Note 2a)*		
	Net Debt	**(2,517,431)**	(1,965,187)
	Total Liabilities and Net Debt	**$7,481,913**	$7,510,644

(See Accompanying Notes)

Government of the Province of Saskatchewan Combined Funds

Statement of Net Debt

For the Year Ended March 31, 1988

	($ Thousands)	
	1988	*1987*
Net Debt, Beginning of Year	**$(1,965,187)**	$(666,051)
Excess of Revenue over Expenditure	**(542,447)**	(1,232,143)
Sinking Fund Earnings Retained in Sinking Funds	**2,548**	2,452
Provision for Loss — Loans to Crown Entities	**(9,247)**	(58,398)
Provision for Loss — Other Loans	**(1,516)**	(10,931)
Loss on Sale of Land	**(1,582)**	(116)
Net Debt, End of Year	**$(2,517,431)**	$(1,965,187)

(See Accompanying Notes)

Government of the Province of Saskatchewan Combined Funds

Statement of Revenue and Expenditure

For the Year Ended March 31, 1988

	($ Thousands)	
Revenue:	*1988*	*1987*
Taxes		
Corporation Capital	$ 55,218	$ 48,256
Corporation Income	123,726	118,801
Fuel	161,168	31,541
Individual Income	768,555	692,079
Insurance	20,089	19,543
Mineral Acreage	5,917	3,367
Sales	455,302	356,597
Tobacco	89,810	78,584
Other	7,150	6,387
Total Taxes	1,686,935	1,355,155
Receipts from Government Enterprises and Other Funds		
Profits Transferred from Saskatchewan Liquor Board (Note 2b)	–	140,000
Other	5,905	6,680
Total Receipts from Government Enterprises and Other Funds	5,905	146,680
Other Own Source Revenues		
Agricultural Lands		
Land Sales	7,758	6,490
Lease Revenue	11,681	9,836
Interest and Other	1,242	1,174
Fines, Forfeits and Penalties	9,040	8,846
Interest, Premium, Discount and Exchange	25,407	20,259
Non-Renewable Resources		
Coal	18,439	13,557
Natural Gas	22,178	21,887
Oil	347,261	212,926
Potash	48,899	36,982
Sodium Sulphate	812	1,085
Uranium	19,718	17,807
Other	1,187	763
Privileges, Licences, and Permits		
Lands, Forest, Game, Fur, Fisheries, and Water	11,614	10,970
Motor Vehicles	67,874	61,255
Other	17,479	9,883
Sales, Services, and Service Fees	45,928	40,627
Other	23,660	24,871
Total Other Own Source Revenues	680,177	499,218
Receipts from Other Governments		
Agricultural and Rural Development Act	125	326
Canada Assistance Plan	156,801	160,548
Department of Regional Industrial Expansion	603	1,131
Equalization Payment	302,675	145,665
Established Programs Financing	406,233	409,307
Manpower Agreements	11,677	19,805
Statutory Subsidy	2,192	2,175
Other Federal Contributions	33,873	50,003
Other	8,602	10,505
Total Receipts from Other Governments	922,781	799,465
Total Revenue	$3,295,798	$2,800,518

(See Accompanying Notes)

Government of the Province of Saskatchewan
Combined Funds

Statement of Revenue and Expenditure

For the Year Ended March 31, 1988

	($ Thousands)	
Expenditure:	*1988*	*1987*
Advanced Education and Manpower	$ —	$ 263,822
Agriculture	**165,263**	298,441
Consumer and Commercial Affairs	**5,435**	5,174
Co-operation and Co-operative Development	—	2,860
Culture and Recreation	—	21,667
Economic Development and Tourism	**13,187**	14,497
Economic Diversification and Investment Fund	**17,671**	—
Education	**779,886**	437,445
Employment Development Agency	—	203,592
Energy and Mines	**19,743**	19,530
Environment and Public Safety	**12,800**	7,296
Executive Council	**6,611**	11,904
Finance: Interest on Public Debt *(Note 1l)*	**282,043**	192,587
Other	**133,958**	28,814
Health	**1,183,594**	1,165,204
Highways and Transportation	**215,473**	223,194
Human Resources Labour and Employment	**54,329**	10,558
Indian and Native Affairs Secretariat	—	2,583
Justice	**128,016**	112,417
Legislation	**11,057**	10,110
The Local Government Board	**447**	447
Local Government Finance Commission	—	234
Northern Affairs Secretariat	—	666
Parks, Recreation and Culture	**103,871**	58,131
Provincial Auditor	**3,230**	3,504
Provincial Secretary	**2,728**	933
Public Participation	**729**	—
Public Service Commission	**9,830**	6,120
Revenue and Financial Services	—	135,630
Rural Development	**54,378**	55,391
The Saskatchewan Assessment Authority	—	4,731
Saskatchewan Crop Insurance Corporation	**11,931**	17,155
Saskatchewan Housing Corporation	**110,584**	45,937
Saskatchewan Library	—	8,225
Saskatchewan Property Management Corporation	**8,102**	—
The Saskatchewan Research Council	**7,840**	4,081
Saskatchewan Water Corporation	**12,456**	25,930
Science and Technology	**2,434**	5,001
Social Services	**378,435**	355,669
Supply and Services	—	139,076
Department of Telephones	**493**	463
Trade and Investment	**7,473**	9,375
Urban Affairs	**94,218**	123,715
Women's Secretariat	—	552
Total Expenditure	**$3,838,245**	$4,032,661
Excess of Expenditure over Revenue	**$ 542,447**	$1,232,143

(See Accompanying Notes)

Government of the Province of Saskatchewan Combined Funds

Statement of Loan, Investment and Deposit Activity

For the Year Ended March 31, 1988

	($ Thousands)			
	1988		*1987*	
	Disbursements	*Receipts*	*Disbursements*	*Receipts*
Loans				
Agricultural Credit Corporation of Saskatchewan	**$ 400,000**	**$ 623,100**	$ 158,400	$110,045
Crown Investments Corporation of Saskatchewan	**792,145**	**349,125**	266,158	188,000
Potash Corporation of Saskatchewan	**—**	**528,020**	65,255	5,000
Saskatchewan Economic Development Corporation	**7,000**	**—**	26,000	—
Saskatchewan Power Corporation	**67,736**	**29,752**	241,111	174,826
Saskatchewan Property Management Corporation	**158,844**	**—**	181,993	—
Saskatchewan Water Corporation	**—**	**9,839**	—	—
Saskatchewan Telecommunications	**13,597**	**772**	32,598	13,283
Saskatchewan Mining Development Corporation	**61,705**	**229,766**	32,628	—
Loan and Sale Agreements	**—**	**834**	—	618
NewGrade Energy Inc.	**—**	**60,678**	—	
Other	**89,066**	**60,489**	147,666	234,347
Total Loan Disbursements and Receipts	**1,590,093**	**1,892,375**	1,151,809	726,119
Investments				
Investment in Agricultural Land and Related Assets: Recovery of Investment	**944**	**6,220**	429	2,289
Crown Investments Corporation of Saskatchewan	**77,583**	**—**	—	—
NewGrade Energy Inc.	**—**	**735**	—	—
Other	**—**	**1,154**	300	3,787
Total Investment Disbursements and Receipts	**78,527**	**8,109**	729	6,076
Deposits				
Crown Entities	**520,876**	**649,089**	141,207	106,316
Sinking Fund	**19,260**	**18,837**	20,238	19,682
Conditional Receipts	**—**	**6,449**	648	—
Redemption of Sinking Funds	**—**	**18,362**	—	11,316
Total Deposit Disbursements and Receipts	**540,136**	**692,737**	162,093	137,314
Total Disbursements and Receipts	**$2,208,756**	**$2,593,221**	$1,314,631	$869,509
Total Excess of Disbursements Over Receipts (Receipts Over Disbursements)	**$ (384,465)**		$ 445,122	

(See Accompanying Notes)

Government of the Province of Saskatchewan Combined Funds

Statement of Financing and Changes in Financial Position

For the Year Ended March 31, 1988

($ Thousands)

	1988		*1987*	
Cash Requirements				
Revenue and Expenditure				
Expenditure	**$3,838,245**		$ 4,032,661	
Revenue	**3,295,798**	**$ 542,447**	2,800,518	$1,232,143
Loan, Investment and Deposit				
Disbursements	**2,208,756**		1,314,631	
Receipts	**2,593,221**	**(384,465)**	869,509	445,122
Net Cash Requirement		**157,982**		1,677,265
Financing *(Schedule 13)*				
Proceeds from Debt	**10,620,152**		10,563,646	
Repayment of Debt	**10,112,438**	**507,714**	8,996,779	1,566,867
Net Increase in Cash, Short-Term Loans and Investments		**349,732**		(110,398)
Cash, Short-Term Loans and Investments Beginning of Year		**96,349**		206,747
Cash, Short-Term Loans and Investments End of Year		**$ 446,081**		$ 96,349

(See Accompanying Notes)

Government of the Province of Saskatchewan Combined Funds

Notes to the Financial Statements

For the Year Ended March 31, 1988

1. Significant Accounting Policies

General Policies

1a. Reporting Entity

These financial statements represent a combination of the financial transactions for the Consolidated Fund and the Saskatchewan Heritage Fund. The financial statements have been designed primarily to provide an accounting of the financial resources appropriated by the Saskatchewan Legislature from the Funds. The Consolidated Fund is the general fund into which all revenues over which the Legislative Assembly of Saskatchewan has power of appropriation flow unless the Legislative Assembly has directed otherwise. The Saskatchewan Heritage Fund is a fund established by the Legislative Assembly to receive all nonrenewable resource revenues and certain other revenues as specified in The Heritage Fund (Saskatchewan) Act.

These financial statements are not intended to be summary financial statements that provide a full accounting of the financial affairs and resources of all the entities for which the Government of Saskatchewan is responsible. The financial transactions of other crown entities such as provincial crown corporations, agencies, boards and commissions are reported separately. Only those transactions pertaining to the receipts of money from or payment of money to the Consolidated or the Saskatchewan Heritage Funds are reflected in these statements. Accumulated surpluses or deficits of these entities are not included.

Various special purpose and other funds are administered by the Minister of Finance. Included within these funds are superannuation funds over which the Minister provides general administrative support, trust monies held for third parties under various arrangements, and special purpose monies held for specified uses. The assets, liabilities, operations and residual balances of these are maintained and reported separately from those of the reporting entity.

1b. Principles of Combination

The financial transactions for the Consolidated Fund and the Saskatchewan Heritage Fund are added together, or combined. Transactions between the funds, such as the fund dividend paid to the Consolidated Fund by the Saskatchewan Heritage Fund, are eliminated.

1c. Basis of Accounting

The financial statements are prepared using a modified cash basis for a fiscal year commencing on April 1 and ending on March 31. Revenues are recorded as received and expenditures are charged to the accounts when payments are made. In addition, revenues received in the 30 days of April in respect of revenue raised up to March 31 of the preceding fiscal year are taken into revenue of the preceding fiscal year, and payments made during the 30 days of April which are for goods and services received in the preceding fiscal year are reported as expenditures of the preceding fiscal year.

1d. Classification of Financial Transactions

In accounting for the financial transactions, a distinction is drawn between those transactions which affect the net debt and those which affect only recorded assets and liabilities. This segregation originates from the net debt concept. The net debt is the difference between recorded liabilities and assets and represents the difference between accumulated revenues and accumulated expenditures. Revenues and expenditures only affect the net debt; financing activities and transactions which arise from the financing activities (lending and investing) only affect recorded assets and liabilities. Accordingly, transactions are recorded within three categories: Revenue and Expenditure, Lending and Investing, and Financing Activities.

- **Revenue and Expenditure**

Revenue and expenditure relate to normal operating activities.

- **Revenue**

Revenue includes revenues raised through taxation, premiums, fees, licences and permits, receipts from the Federal government under fiscal arrangements and shared-cost programs, income from investments and dividends or transfers from other funds and accounting gains on the sale of certain agricultural lands.

- **Expenditure**

Expenditure includes payments for goods and services, salaries, transfer payments to individuals, municipalities and institutions, subsidies and grants, the acquisition or construction of fixed assets, and interest on public debt and lease payments to the Saskatchewan Property Management Corporation for accommodations, furnishings and equipment. Payments for the acquisition of those fixed assets which are not leased from the Property Management Corporation are also charged to expenditure.

Government of the Province of Saskatchewan Combined Funds

Notes to the Financial Statements

1. Significant Accounting Policies — (Continued)

General Policies — (Concluded)

1d. Classification of Financial Transactions — *(Concluded)*

- **Lending and Investing**

These transactions result from lending and investing functions which include lending and investing activity in various crown entities, other organizations and individuals, in Agricultural Land and Related Assets acquired for resale and the administration of funds held for certain crown entities.

- **Financing Activities**

Financing activities are the borrowing and repayment transactions and include the borrowing on behalf of various crown entities.

- **Assets and Liabilities**

The majority of the assets and liabilities recorded in the statements are a result of the intermediary activity of borrowing on behalf of various crown entities. In general terms assets consist of cash, short-term investments and loans to or investments in crown entities and other organizations and individuals.

The Saskatchewan Property Management Corporation is responsible for certain aspects of capital asset management including the acquisition, maintenance and disposal of accommodations, furnishings and equipment for the government. These assets are provided to government departments on a lease basis. Other capital assets are treated as expenditure in the year of purchase.

Liabilities consist of promissory notes, treasury bills and debentures to be repaid to outside parties and amounts that are due to provincially created crown entities.

- **Revolving Fund Transactions**

Various revolving funds have been established to provide services to Government departments or the public. Each of these have statutory authority to make payments out of The Consolidated Fund for the provision of specified services.

Except for transactions relating to loans and advances to third parties, any net cash expenditure on behalf of a revolving fund is classified as an expenditure. Any net cash revenue is classified as a reduction in expenditures. Loans to third parties are classified as lending and investment transactions, and any amounts outstanding are shown as an asset.

Specific Policies

1e. Cash and Short-term Investments

- **Cash**

Cash is the balance on hand in the Combined Funds at March 31, adjusted in accordance with the modified cash basis of accounting as described in Note 1c.

- **Short-term Investments**

Short-term investments represent those investments purchased under authority of *The Department of Finance Act, 1983* and *The Heritage Fund (Saskatchewan) Act*. These investments consist mainly of chartered bank notes, treasury bills, commercial paper and bonds maturing within one year.

Short-term investments are carried at cost. Any gain (loss) on disposal of short-term investments is recorded as revenue (expenditure).

1f. Short-Term Loans to Crown Entities

These represent interest bearing loans made for a period of less than one year. Short-term loans are valued at cost.

Interest received from Crown entities on short-term loans is applied to offset the interest paid on the public debt.

1g. Loans to Crown Entities

These loans are made for a period of greater than one year to crown corporations and generally have fixed terms of repayment.

Loans are valued at cost. Loans in foreign currency are converted to the Canadian dollar equivalent at the exchange rate in effect at March 31. In cases where the liabilities of a crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by an appropriation, the loan will be written down. All write-downs are charged directly to equity.

Where debentures are issued to obtain funds for making loans, the crown entities are required to provide the funds to repay the debt. Where sinking fund requirements are attached to the underlying debt issue, crown entities must reimburse the Consolidated Fund for payments made to the sinking fund. Accordingly, the crown entities' equity (i.e. contributions and earnings) in the sinking funds reduce the recorded value of loans.

Interest received from crown entities is applied to offset the interest expense on the debt issues.

Government of the Province of Saskatchewan Combined Funds

Notes to the Financial Statements — (Continued)

1. Significant Accounting Policies — (Continued)

Specific Policies — (Continued)

1h. Other Loans

These loans are subject to a variety of interest rates and terms of repayment.

These loans are carried at cost and are revalued when it becomes evident that they are uncollectible. All write-downs are charged directly to equity.

Interest received from these loans is recorded as revenue.

1i. Investments in Crown Entities

Investments in crown entities represent long-term equity advances which are noninterest bearing and have no fixed terms of repayment.

Investments are valued at original cost. Revaluation of the investment will occur when the liabilities of the crown entity significantly exceed the net realizable value of its assets and the accumulated deficit is not funded by appropriation. All write-downs reducing the carrying value of the investment are charged directly to equity.

Dividends from the investments are recorded as revenue.

1j. Investment in Agricultural Land and Related Assets

The Heritage Fund (Saskatchewan) Amendment Act, 1983 transferred the assets and liabilities of the former Saskatchewan Land Bank Commission to the Agricultural Division of the Saskatchewan Heritage Fund effective April 1, 1983. Investment in Agricultural Land and Related Assets represents the cost of land and improvements held for resale.

Sales of these lands and improvements are recorded as a recovery of investment in amounts equal to the cost and any gains are recorded as revenue when received. Where the sale involves a long-term sales agreement, the amount equal to the cost of the investment sold is recorded as an asset; any amount due in respect of a gain on the sale is recorded as revenue only upon collection. Any loss on the sale of these lands and improvements is charged directly to equity.

1k. Other Investments

These investments are carried at cost and will be revalued when it becomes evident that there has been a permanent reduction in the value of the investment.

Any write-down of an investment is charged directly to equity.

1l. Public Debt

Public debt represents obligations arising from borrowing activities to finance operations or to finance loans to crown entities. Public debt consists of promissory notes, treasury bills and debentures.

- **Borrowing on Behalf of Crown Entities**

Where debt is acquired for the purpose of funding loans to crown entities, the funds required to repay the principal amount of the debt attributable to these entities are reimbursed by them. All debentures due in foreign currency will be repaid when due by these entities in requisite amounts.

Because this debt is reimbursable, interest received from the crown entities is offset against the interest paid on the debt.

- **Investment in Agricultural Land**

Debt acquired for the purpose of financing the Investment in Agricultural Land now held by the Saskatchewan Heritage Fund but formerly held by the Saskatchewan Land Bank Commission is considered to be fully reimbursable from the proceeds from the sale of the Agricultural Lands to be received by the Heritage Fund. The interest paid on the public debt which is considered to be fully reimbursable from the lease fee revenue on the lands, received in the Farm Purchase Program Fund, is offset against the interest paid on the debt. To the extent lease fees are insufficient for this purpose, an appropriation of funds from the Saskatchewan Heritage Fund is made to cover the deficiency.

The balance of the public debt is borrowed for general purposes. The interest paid on this portion is shown as Interest on Public Debt under the Department of Finance in the Statement of Revenue and Expenditure.

- **Promissory Notes**

Promissory notes are issued to cover temporary insufficiencies of the Consolidated Fund and for funding short-term loans to crown entities.

Promissory notes are carried at face value.

In the year of issue, discounts are charged to expenditure.

- **Treasury Bills**

Treasury bills are issued to cover temporary insufficiencies of the Consolidated Fund.

Treasury bills are carried at par.

In the year of issue, discounts are charged to expenditure.

Government of the Province of Saskatchewan Combined Funds

Notes to the Financial Statements — (Continued)

1. *Significant Accounting Policies — (Concluded)*

Specific Policies — (Concluded)

1l. Public Debt — *(Concluded)*

- **Debentures**

Debentures are issued to finance operations and for funding long-term loans to crown entities.

Debentures are carried at par. In the year in which debentures are issued, discounts are charged to expenditure and any premiums are recorded as revenue. Where borrowing is made to finance loans to crown entities, all expenses including discounts are charged directly to the crown entities and premiums are paid to the crown entities. For reporting purposes, all debentures due in foreign currency have been converted to the Canadian dollar equivalent at the exchange rate in effect at March 31.

Many public debentures issued require payments into a sinking fund.

- **Sinking Funds**

The Consolidated Fund assumes direct responsibility for all payments to sinking funds, however, the Consolidated Fund is reimbursed by crown entities for all sinking fund payments made on debt incurred on their behalf.

The sinking funds invest in Province of Saskatchewan debentures, other provincial government or provincial government guaranteed securities, federal government or federal government guaranteed securities, or high grade Canadian municipal securities until such time as the monies are required for retirement of debt. The sinking funds are subject to noncash calculations regarding earnings in accordance with the following accounting policies:

- Interest income is recorded on an accrual basis.
- Premium/discount on long-term investments is amortized by type of security to maintain a constant yield over the life of the investment.
- Gains/losses on the sale of long-term investments are recognized in the period the sale was transacted.

Earnings of the sinking funds are retained within the sinking funds and, accordingly, are not recorded as revenue but are credited directly to equity.

1m. Amounts Payable to Crown Entities

These represent amounts held on deposit in the Consolidated Fund on behalf of certain crown entities at no interest.

1n. Conditional Receipts

Funds are received for which the ultimate disposition is not immediately known or which are subject to some future action beyond the control of the payor. These funds are deposited to the credit of a liability account entitled "Conditional Receipts". The balance reflected is that for such funds held as at March 31.

1o. Interest on Public Debt

Interest on public debt includes interest paid on promissory notes, treasury bills and debentures, but does not include interest on public debt borrowed on behalf of crown entities (Note 1f, 1g). Total interest expense is $1,037,576,000 of which $755,533,000 is reimbursable from the other crown entities resulting in a net charge to the Consolidated Fund of $282,043,000.

2. *Additional Information*

2a. Contingencies

- **Guaranteed Debt**

The Government of Saskatchewan has explicitly guaranteed the repayment of the principal and interest of certain bonds, debentures and loans of various organizations including crown entities. The total principal portion of all guaranteed debt at March 31 was $885,042,000 ($560,486,000 at March 31, 1987).

The guaranteed debt is not a recorded liability. If events occur which require the Government to assume the repayment of the debt, the payment is recorded as an expenditure of the Consolidated Fund. At March 31, there were no organizations in receivership whose debt had been guaranteed.

- **Litigation Matters**

There are a number of outstanding litigation matters against the Government of Saskatchewan. The outcomes of these are uncertain and the likely loss, if any, cannot be determined. Any loss resulting from litigation matters will be paid out of the Consolidated Fund. These Claims are:

- A claim by the Canadian National Railway against the Government of Saskatchewan. Approximately $13 million is claimed by way of recovery of E & H Tax collected with respect to railroad rolling stock and repair bills which the plaintiff now alleges are not incorporated in the Act.
- A claim filed by Chief Myles Venne on behalf of the members of the Lac La Ronge, James Roberts and Amos Charles Indian Bands against the Government of Canada and Government of Saskatchewan. The claim is for approximately 250,000 acres of land in Saskatchewan based on entitlement under Treaty No. 6.

Government of the Province of Saskatchewan Combined Funds

Notes to the Financial Statements — (Continued)

2. *Additional Information — (Continued)*

- A claim filed by the Consumers Co-operative Refineries Limited against the Province of Saskatchewan. The claim is for $23,000,000 and relates to an Oil and Gas Incentive Grant dispute.
- The Government is also named as defendant in various other legal actions, in excess of $500,000 totalling approximately $5.0 million.

- **Crop Reinsurance Fund of Saskatchewan**

The Consolidated Fund is liable for funding any deficiency arising in the Crop Reinsurance Fund of Saskatchewan. As at March 31, 1988, the Crop Reinsurance Fund of Saskatchewan had a $35.5 million deficit as a result of crop insurance claims in excess of the accumulated surplus of the Saskatchewan Crop Insurance Corporation — Insurance Operation and the Crop Reinsurance Fund of Saskatchewan. The likelihood of payment to the Crop Reinsurance Fund of Saskatchewan is dependent upon the future level of claims in relation to premiums and therefore is not determinable at this time.

2b. Saskatchewan Liquor Board Profits

The Consolidated Fund receives a portion of the profits of the Saskatchewan Liquor Board as determined from time to time by Treasury Board.

2c. Overcommitments

The financial statements are prepared using a modified cash basis of accounting. Under this method, accounts receivable or payable are not recorded. However, there is a legislative requirement that no liability shall be incurred which exceeds the unencumbered balance of an appropriation.

Three departments had overcommitted their appropriations by a total of $200,825 at March 31, 1988:

	($ Thousands)
Agriculture	$51
Education Development Fund	17
Parks, Recreation and Culture	133
	$201

The overcommitted figure reflects the amount by which expenditures plus accounts payable exceed the estimates adjusted for special warrants and virements. Accounts payable are defined to be debts for goods or services received by a department prior to March 31 and which remain unpaid at April 30.

2d. Superannuation

For certain pension plans part of the benefits and/or deficiency arising when the benefits exceed the assets available in the plans are payable out of the Consolidated Fund.

The following is a brief description of these plans:

- **Public Service Superannuation Plan**

This is an unfunded plan. All employee contributions are recorded as revenue of the Consolidated Fund, and all payments required are recorded as expenditures of the Consolidated Fund.

- **Public Employees (Government Contributory) Superannuation Fund**

This is a funded plan, with member contributions being matched by the applicable employer. The employer's contribution is recorded as an expenditure of the Consolidated Fund. Since benefits are based on accumulated contributions to the fund, no unfunded liability accrues.

- **Public Employees (Government Contributory) Annuity Fund**

In 1985-86 The Superannuation (Supplementary Provisions) Act was amended creating the Public Employees (Government Contributory) Annuity Fund. The related assets and accumulated balances of members who have chosen this annuity option were transferred to the annuity fund from the Public Employees (Government Contributory) Superannuation Plan and all annuities are paid out of the Fund. Upon retirement, an employee is entitled to receive a guaranteed life annuity provided by the amount standing to his credit in the Fund at the time.

- **Teachers' Superannuation Fund**

Teacher contributions are paid into a separate fund, with allowances and benefits being made from the fund. Teacher contributions on and after July 1, 1980 with matching contributions from the Consolidated Fund are also paid into the Fund. Any deficiency arising when retirement benefits and allowances exceed the assets available in the Fund is payable from the Consolidated Fund.

- **Teachers' Annuity Fund**

This is a funded plan for teachers who had never taught in the provincial school system prior to July 1, 1980 and enter the school system after that date. Teacher contributions are matched by payments from the Consolidated Fund. Contributions are paid into a separate fund, with allowances and refunds being made from the fund based upon the contribution made and investment earnings allocated. Since benefits are based on accumulated contributions to the fund, no unfunded liability accrues.

Government of the Province of Saskatchewan Combined Funds

Notes to the Financial Statements — (Continued)

2. *Additional Information — (Continued)*

2d. Superannuation — *(Concluded)*

- **Teachers' Supplementary Allowances Fund**

This fund was created in conjunction with the Teachers' Annuity Fund. A designated portion of contributions made by teachers into the Annuity Fund is paid into the Teachers' Supplementary Allowances Fund for the purpose of increasing allowances for cost of living and to pay survivor benefits to dependents of teachers. Teacher contributions are matched by payments from the Consolidated Fund. Since benefits are based on accumulated contributions to the fund, no unfunded liability accrues.

- **Members of the Legislative Assembly Superannuation Fund**

This is a funded plan, with member contributions being matched by the Consolidated Fund, which also pays an annual amount and any other amounts that may be appropriated. Contributions are paid into a separate fund, with allowances and refunds being made from the fund. Any deficiency arising when the benefits exceed the assets available in the fund is payable from the Consolidated Fund.

- **Judges of the Provincial Court Superannuation Fund**

Employee contributions are paid into a separate fund with allowances, refunds, and transfers paid out of the fund. Any deficiency arising when the benefits exceed the assets available in the fund is payable from the Consolidated Fund.

Annuities and allowances made under The Magistrates Court Act (repealed) are also paid out of the Judges of the Provincial Court Superannuation Fund. Employees do not make contributions. The Consolidated Fund reimburses the Judges of the Provincial Court Superannuation Fund for all payments to superannuates.

- **Anti-Tuberculosis League Employees Superannuation Fund**

Employee contributions are matched by The Saskatchewan Anti-Tuberculosis League. Contributions are paid into a separate fund with allowances, refunds, and transfers paid out of the fund. Any deficiency arising when the benefits exceed the assets available in the fund is payable from the Consolidated Fund.

- **Saskatchewan Transportation Company Employees Superannuation Fund**

Employee contributions are matched by the Saskatchewan Transportation Company. Contributions are paid into a separate fund with allowances, refunds, and transfers paid out of the fund. Any deficiency arising when benefits exceed the assets available in the fund is payable from the Consolidated Fund.

- **Saskatchewan Pension Plan**

In 1986-87, the Saskatchewan Pension Plan was created. The Plan is voluntary and open to all residents of the Province of Saskatchewan who are between the ages of 18 and 65. Contributions of members are matched by payments from the Consolidated Fund on the basis of an income related formula to a maximum of $300 annually.

Benefits are based on accumulated contributions to the fund, and accordingly, there is no residual obligation except for any amounts required to supplement the fund for the guaranteed minimum pension. The minimum pension is limited to $15 per month for each year of contribution to the plan.

The following is a summary of the unfunded liability in respect of these pension plans as indicated in the most recent actuarial reports:

($ Thousands)

	Date of Report	*Liability As At*	*Unfunded Liability*
Public Service Superannuation Plan	Nov./86	Mar./86	$ 646,615
Public Employees (Government Contributory) Superannuation Plan			N/A
Teachers' Superannuation Fund	Nov./86	June/86	1,279,000
Teachers' Annuity Fund			N/A
Teachers' Supplementary Allowances Fund			N/A
Members of the Legislative Assembly Superannuation Fund	Jan./87	Mar./86	15,696
Judges of the Provincial Court Superannuation Fund	Jan./83	Jan./83	6,330
Anti-Tuberculosis League Employees Superannuation Fund	Jan./85	Mar./84	1,238
Saskatchewan Transportation Company Employees Superannuation Fund	Jan./85	Mar./84	3,816
Saskatchewan Pension Plan			N/A
			$1,952,695

Government of the Province of Saskatchewan Combined Funds

Notes to the Financial Statements — (Continued)

2. Additional Information — (Concluded)

2e. Legal Defeasance

During 1986-87, $89.3 million, due December 30, 2004, bearing an interest rate of 9 5/8% per annum was advanced to Saskatchewan Power Corporation. Saskatchewan Power Corporation completed a legal defeasance of this Advance by placing a promissory note receivable with identical terms to the Advance into an irrevocable trust to be used solely for satisfying the principal and interest payments on the Advance. The promissory note is receivable from an unrelated third party and is guaranteed by the Government of Saskatchewan under a previous agreement. Although the promissory note has been accepted as full and final satisfaction of the Advance, the promissory note remains in the irrevocable trust. Accordingly, these financial statements will continue to reflect a receivable from the Saskatchewan Power Corporation Trust until such time as all claims against the Trust are extinguished. This receivable is included in loans to Saskatchewan Power Corporation as detailed on Schedule 3 — Loans to Crown Entities.

2f. Saskatchewan Property Management Corporation

The Saskatchewan Property Management Corporation is responsible for certain aspects of capital asset management including acquisition, maintenance and disposal of accommodations, furnishings and equipment for the government. During 1987/88 the Consolidated Fund paid approximately $134,488,000 ($33,514,000 in 1986/87) to the Saskatchewan Property Management Corporation for goods and services received. The Government of Saskatchewan transferred to the Corporation, at no cost, net assets valued at approximately $343,132,000 ($89,318,000 in 1986/87).

2g. Comparative Information

Certain of the 1987 figures have been reclassified to conform with the current year presentation, however, with regard to expenditures of the prior year, the figures are reported on the same basis as the Estimates of the prior year.

Government of the Province of Saskatchewan Combined Funds

Schedule 1

Cash and Short-Term Investments

March 31, 1988

	($ Thousands)	
	1988	*1987*
Cash (overdraft)	**$(56,376)**	$(151,315)
Short Term Investments	**9,287**	10,340
	$(47,089)	$(140,975)

The market value of the Short-Term Investments at March 31, 1988 is $9,376,875. (March 31, 1987 $10,428,962).

Government of the Province of Saskatchewan Combined Funds

Schedule 2

Short-Term Loans to Crown Entities

March 31, 1988

	($ Thousands)	
	1988	*1987*
Agriculture Development Corporation	**$ 2,000**	$ —
Crown Investments Corporation of Saskatchewan	**395,406**	$127,000
Municipal Financing Corporation of Saskatchewan	**28,200**	22,000
Potash Corporation of Saskatchewan	**—**	50,000
Saskatchewan Economic Development Corporation	**48,664**	7,024
The Saskatchewan Government Printing Corporation	**2,100**	2,100
Saskatchewan Power Corporation	**—**	20,000
Saskatchewan Mining and Development Corporation	**6,000**	6,700
Saskatchewan Water Corporation	**10,800**	2,500
	$493,170	$237,324

Government of the Province of Saskatchewan
Combined Funds

Schedule 3

Loans to Crown Entities

March 31, 1988

($ Thousands)

	1988			1987
	Principal Amount Outstanding	*Equity in Sinking Funds*	*Ending Balance*	*Ending Balance*
Agricultural Credit Corporation of Saskatchewan	**$1,040,743**	**$ —**	**$1,040,743**	$1,263,843
Crown Investments Corporation of Saskatchewan	**1,129,113**		**1,129,113**	705,649
Municipal Financing Corporation of Saskatchewan	**54,724**	**—**	**54,724**	54,724
Potash Corporation of Saskatchewan	**—**	**—**	**—**	528,734
Saskatchewan Economic Development Corporation	**57,647**	**—**	**57,647**	50,647
Saskatchewan Grain Car Corporation	**46,350**	**—**	**46,350**	46,350
Saskatchewan Housing Corporation	**317,304**	**—**	**317,304**	317,304
Saskatchewan Mining Development Corporation	**364,060**	**—**	**364,060**	551,617
Saskatchewan Property Management Corporation	**340,836**	**—**	**340,836**	181,993
Saskatchewan Telecommunications	**758,716**	**127,348**	**631,368**	650,384
Saskatchewan Water Corporation	**5,037**	**3,730**	**1,307**	1,905
Saskatchewan Power Corporation	**2,298,607**	**313,463**	**1,985,144**	2,018,919
	6,413,137	**444,541**	**5,968,596**	6,372,069
Less: Loan Loss Provision	**(68,946)**	**—**	**(68,946)**	(59,699)
	$6,344,191	**$ 444,541**	**$5,899,650**	$6,312,370

Government of the Province of Saskatchewan Combined Funds

Schedule 4

Other Loans

March 31, 1988

($ Thousands)

	1988		*1987*	
Agriculture				
South Saskatchewan River Irrigation Projects				
Acquisition and Improvements of Lands for Resale		$ 349		$ 365
Loans to Farm Operators for Land Improvement		48		49
Economic Development and Tourism				
Canadian Co-operative Implements Limited	2,450		2,450	
Less: Provision for Doubtful Accounts	2,450	—	2,450	—
Economic Development Loans	9,033		8,828	
Less: Provision for Doubtful Accounts	1,386	7,647	1,612	7,216
Hudson Bay Dehydrators Mutual Limited		57		57
Education				
School Loans		102		189
Student Loan Program		45,233		17,806
Finance				
Receiver General for Canada (Postage Deposit)		250		250
Treasury Advances		476		525
University of Saskatchewan	2,234		2,242	
Less: Equity in Sinking Fund	939	1,295	811	1,431
Health				
University Hospital Board		634		706
Urban Affairs				
Agricultural Service Centres Agreement — Shareable		4,080		4,394
Employment Loans Program — Federal-Provincial		597		675
Loans to Industrial Towns		100		170
Loans to Municipalities Pursuant to Downtown Development Agreements		6,288		5,593
Loans to Municipalities — Municipal Development and Loan (Saskatchewan) Act		678		907
Winter Works Employment Program — Federal-Provincial		3,200		3,668
Winter Works Employment Program — Provincial		701		798
Urban Loan Assistance Program		126		128
Saskatchewan Crop Insurance Corporation				
Loans to cover Crop Insurance claims pursuant to an agreement between Provincial and Federal Governments		79,235		79,235
Saskatchewan Agricultural Returns Stabilization Fund				
Loans	82,773		81,509	
Less: Provision for Loss	82,773	—	81,509	—
Heritage Fund				
Loans and Sales Agreements		5,348		5,810
NewGrade Energy Inc.		—		60,678
		$156,444		$190,650

Government of the Province of Saskatchewan Combined Funds

Schedule 5

Investment in Crown Entities

March 31, 1988

	($ Thousands)	
	1988	*1987*
	Recorded Investment (At Cost)	*Recorded Investment (At Cost)*
Crown Investments Corporation of Saskatchewan	**$187,559**	$109,976
Potash Corporation of Saskatchewan	**418,553**	418,554
Saskatchewan Mining Development Corporation	**218,700**	218,700
	$824,812	$747,230

Government of the Province of Saskatchewan Combined Funds

Schedule 6

Other Investments

March 31, 1988

	($ Thousands)	
	1988	*1987*
NewGrade Energy Inc.	**$ —**	$ 735
Investments in Co-operatives:		
Hudson Bay Dehydrators Mutual Limited	**4**	4
Paradise Hill Seed Cleaning Co-operative Limited	**10**	15
Federal Government Bonds	**1,037**	1,434
Provincial Government Bonds	**3,268**	3,410
Corporate Bonds	**—**	250
Saskatchewan Municipal Bonds	**662**	1,022
	$4,981	$6,870

The market value of Long-Term Investments in bonds at March 31, 1988 is $5,031,468 (March 31, 1987: $6,314,855).

Government of the Province of Saskatchewan Combined Funds

Schedule 7

Promissory Notes

March 31, 1988

Maturity	1988 ($ Thousands)	1987 ($ Thousands)
1987-88	**$ –**	$1,762,615
1988-89	**1,199,380**	–
	$1,199,380	$1,762,615

Issued for the Purpose of:	1988	1987
Consolidated Fund – Operations	**$ 243,874**	$ 394,498
Crown Entities	**955,506**	1,368,117
	$1,199,380	$1,762,615

Note: For more detailed information, refer to Part B of this Volume.

The following table sets forth the debt characteristics at March 31:

	1988 Amount Outstanding ($ Thousands)	1988 Weighted Average Years to Maturity (years)	1988 Weighted Average Interest Rate (per cent.)	1987 Amount Outstanding ($ Thousands)	1987 Weighted Average Interest Rate (per cent.)
Promissory Notes	**$1,199,380**	**0.11**	**8.711**	$1,762,615	8.562

Government of the Province of Saskatchewan Combined Funds

Schedule 8

Treasury Bills

March 31, 1988

($ Thousands)

Maturity	*1988*	*1987*
1987-88	**$ —**	$ 650,000
1988-89	**650,000**	—
	$ 650,000	$ 650,000

Issued for the Purpose of:	*1988*	*1987*
Consolidated Fund — Operations	**$ 650,000**	$ 650,000
	$ 650,000	$ 650,000

Note: For more detailed information, refer to Part B of this Volume.

The following table sets forth the debt characteristics at March 31:

($ Thousands)

	1988			*1987*	
	Amount Outstanding	***Weighted Average Years to Maturity***	***Weighted Average Interest Rate***	*Amount Outstanding*	*Weighted Average Interest Rate*
		(years)	***(per cent.)***		*(per cent.)*
Treasury Bills	**$ 650,000**	**0.13**	**8.487**	$ 650,000	7.469

Government of the Province of Saskatchewan Combined Funds

Schedule 9

Debentures

March 31, 1988

($ Thousands)

Year of Issue	Canadian Dollar Debt	F.C. Debt (Can. Dollars)	1988 Total (Canadian Dollars)	1987 Total (Canadian Dollars)
1987-88	$ —	$ —	$ —	$ 336,616
1988-89	371,934	168,208	540,142	680,366
(a) 1989-90	467,985	228,309	696,294	709,468
(b) 1990-91	606,626	196,037	802,663	539,018
(c) 1991-92	662,054	401,083	1,063,137	867,187
1992-93	504,910	242,441	747,351	—
1-5 years	2,613,509	1,236,078	3,849,587	3,132,655
(c, f) 6-10 years	1,609,637	276,441	1,886,078	1,586,146
11-15 years	1,298,830	—	1,298,830	764,523
16-20 years	873,545	308,523	1,182,068	1,533,863
21-25 years	—	154,263	154,263	376,823
(d) 26-30 years	2,259	—	2,259	546
	$ 6,397,780	$ 1,975,305	$ 8,373,085	$ 7,394,556

The debentures in U.S. dollars have been converted to Canadian Dollars at the exchange rate in effect at March 31, 1988 (1.2341) and March 31, 1987 (1.3051).

Note:

(a) Includes $53,200,000, Canadian, maturing November 15, 1989. The original issue of $40,000,000, 11 7/8% U.S. dollar debentures converted by forward contract to $53,200,000, Canadian. Includes $56,027,073, Canadian, maturing March 28, 1990. The original issue of 10,000,000,000, 7.4% Yen debentures, with semi-annual interest payments converted by forward contract to $56,027,073, Canadian, with annual interest payments and an effective interest rate of 9.53%.

(b) Includes $73,637,703 Canadian, maturing November 27, 1990. The original issue of 15,000,000,000 Yen converted by forward contract to $73,637,703, Canadian.

(c) Includes $133,550,000, Canadian, maturing March 1, 1992. The original issue of $100,000,000, 10¾% U.S. dollar debentures converted by forward contract to $133,550,000, Canadian. Includes $46,452,384, U.S., maturing June 30, 1992. The original issue of 100,000,000, 6¼% Swiss franc debentures converted by forward contract to $46,452,384, U.S. Includes $61,629,173, Canadian, maturing July 25, 1992. The original issue of 15,000,000,000 Yen converted by forward contract to $61,629,173, Canadian. Includes $113,927,728, Canadian, maturing April 9, 1991. The original issue of 15,000,000,000, 7½% Yen converted by forward contract to $113,927,728, Canadian. Includes $81,806,282, Canadian, maturing May 29, 1993. The original issue of 10,000,000,000 6¼% Yen converted by forward contract to $81,806,282, Canadian.

(d) Includes $2,258,567 maturing December 1, 2015, payable in blended semi-annual payments of principal and interest totalling $76,399. Prepayable in whole or in part any time prior to December 1, 2015, without penalty. The semi-annual principal repayments are included in the total debentures maturing each year.

(e) Debentures include $1,519,093,000 ($1,460,423,000 — March 31, 1987) of Canadian Pension Plan debentures which are subject to redemption on six months notice.

(f) Includes 5 billion yen and 250 million Swiss Francs which were borrowed for Consolidated Fund purposes. These issues are recorded at the exchange rates in effect on the date the debenture was issued. The yen was .0088 (.0099 at March 31, 1988) and the Swiss Franc weighted average was .9297 (.9058 at March 31, 1988).

Government of the Province of Saskatchewan
Combined Funds

Schedule 9

Debentures — (Concluded)

March 31, 1988

The debentures are reimbursable from the following sources:

	($ Thousands)	
	1988	*1987*
Agricultural Credit Corporation of Saskatchewan	**$ 728,243**	$ 328,243
Crown Investments Corporation of Saskatchewan	**1,129,113**	605,648
Municipal Financing Corporation of Saskatchewan	**54,724**	54,724
Potash Corporation of Saskatchewan	**—**	523,734
Saskatchewan Economic Development Corporation	**57,647**	50,647
Saskatchewan Heritage Fund: Investment in Agricultural Land	**184,436**	184,436
Saskatchewan Housing Corporation	**317,304**	317,304
Saskatchewan Mining Development Corporation	**364,060**	551,617
Saskatchewan Power Corporation	**2,296,159**	2,296,210
Saskatchewan Property Management Corporation	**100,000**	
Saskatchewan Telecommunications	**758,716**	760,510
Saskatchewan Water Corporation	**5,037**	14,876
University of Saskatchewan	**2,234**	2,242
	5,997,673	5,690,191
Consolidated Fund — Operations	**2,375,412**	1,704,365
	$8,373,085	$7,394,556

Note: For more detailed information, refer to Part B of this Volume.

The following table sets forth the debt characteristics at March 31:

	($ Thousands)					
	1988				*1987*	
	Amount Outstanding	***As A Percentage of Total***	***Weighted Average Years to Maturity***	***Weighted Average Interest Rate***	*Amount Outstanding*	*Weighted Average Interest Rate*
			(years)	*(per cent.)*		*(per cent.)*
Public Debentures	**$6,847,209**	**81.8**	**7.23**	**10.108**	$5,926,734	10.842
C.P.P. Debentures	**1,519,093**	**18.1**	**12.24**	**10.675**	1,460,423	10.641
Other Debentures	**6,783**	**0.1**		**—**	7,399	—
	$8,373,085	**100.0**			$7,394,556	

Government of the Province of Saskatchewan Combined Funds

Schedule 10

Summary of Sinking Funds

March 31, 1988

($ Thousands)

	1988				1987
	Consolidated Fund's Share	*Crown Entities' Share*	*Other Enterprises' Share*	*Total*	*Total*
Balance, Beginning of year	$ 24,464	$402,835	$ 811	$428,110	$408,712
Contributions Made During the Year	423	18,802	35	19,260	20,238
Earnings in the Year	2,548	45,031	92	47,671	58,432
	27,435	466,668	938	495,041	487,382
Deduct: Funds Applied on Redemption	18,362	22,127	—	40,489	59,272
Balance, End of Year	$ 9,073	$444,541	$ 938	$454,552	$428,110

Government of the Province of Saskatchewan Combined Funds

Schedule 11

Amounts Payable to Crown Entities

March 31, 1988

($ Thousands)

	1988	*1987*
Saskatchewan Hospital Services Fund	$ 6,310	$ —
Saskatchewan Liquor Board	213,800	91,800
Special Projects Fund	95	95
The Market Development Fund	187	285
	$220,392	$92,180

Government of the Province of Saskatchewan
Combined Funds

Schedule 12

Guaranteed Debt

March 31, 1988

	($ Thousands)	
	1988	*1987*
Crown Corporations		
The Crown Corporations Act, 1978		
16 5/8% Debentures Maturing August 18, 1987	**$ –**	$ 15,000
The Municipal Financing Corporation Act		
Guaranteed Debentures	**54,000**	57,000
Potash Corporation of Saskatchewan		
Royal Trust, London Life Lease	**33,047**	34,498
T.D., Mutual Life, London Life Lease	**42,374**	43,899
Royal Trust Lease	**28,031**	28,958
The Power Corporation Act		
I.A.C. Limited — Dragline Lease	**27,744**	28,416
Manalta Coal**	**42,726**	43,260
Marubeni Corporation	**6,901**	9,201
Saskatchewan Power Savings Bond		
— Series I	**957**	53,211
— Series II	**77,843**	82,064
— Series III	**66,436**	79,972
— Series IV	**99,530**	–
The Saskatchewan Development Fund Act		
Guaranteed Investments	**2,817**	3,790
The Saskatchewan Mining Development Corporation Act		
Letter of Credit (U.S. Funds — maximum of $14,500,000 U.S.)	**4,690**	4,959
Her Majesty in the Right of Canada	**19,947**	10,330
The Saskatchewan Oil and Gas Corporation Act		
Saskatchewan Oil Bonds	**15,000**	15,000
	522,043	509,558
Other		
The Agricultural Incentives Act		
Agricultural Incentives Loans	**–**	117
Agricultural Credit Corporation of Saskatchewan Operating Loans	**312**	732
The Agricultural Societies Act		
Loans to Exhibition Associations	**727**	1,069
The Co-operatives Guarantee Act		
Saskatchewan Co-op Credit Society — Loans to Co-operatives	**796**	649
The Family Farm Credit Act		
Co-op Trust Company	**141**	199
The Farmer's Counselling and Assistance Act	**45,775**	34,901
The Feeder Associations Loan Guarantee Act	**8,631**	1,422
The Government Organizations Act	**204**	–
The Housing and Special Care Homes Act		
Senior Citizens Housing	**1,337**	1,416
The Department of Tourism and Small Business Act		
Loans to Small Business	**1,077**	1,163
The NewGrade Energy Inc. Act		
NewGrade Energy Inc.	**233,302**	–
The Pulp and Paper Mills Act		
Weyerhaeuser Canada Ltd.	**70,697**	9,260
	362,999	50,928
	$885,042	$560,486

** The amount is net of $2,274,377 which is Manalta's equity in the Sinking Fund administered by the Minister of Finance. ($1,740,062 — 1987)

NOTE: In addition to the amount shown, there is a contingent liability for interest accrued on these items.

Government of the Province of Saskatchewan Combined Funds

Schedule 13

Summary of Public Debt Transactions

March 31, 1988

($ Thousands)

	Balance, Beginning of Year	*Sold*	*Redeemed*	*Exchange Rate Adjustment**	*Balance, End of Year*
Debentures	$ 7,394,556	$ 1,536,479	$ 465,530	$ (92,420)	$ 8,373,085
Treasury Bills	650,000	2,650,000	2,650,000	—	650,000
Promissory Notes	1,762,615	6,433,673	6,996,908	—	1,199,380
	$ 9,807,171	$ 10,620,152	$ 10,112,438	$ (92,420)	$ 10,222,465

**Reflects the difference in conversion values at March 31, 1987 and March 31, 1988 resulting from converting $ U.S. debt into $ Canadian.

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the statement of financial position of the Consolidated Fund as at March 31, 1988 and the statements of net debt, revenue and expenditure, loan, investment and deposit activity and financing and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Loans to crown entities include disbursements to Saskatchewan Property Management Corporation of $340,836,000 (1987 – $181,993,000). It is inappropriate to record these disbursements as assets of the Consolidated Fund since their repayment depends upon future appropriations from the Consolidated Fund. Accordingly, these disbursements should have been recorded as expenditures. If these disbursements had been recognized as expenditures, loans to crown entities would have been reduced by $340,836,000 (1987 – $181,993,000), net debt would have been increased by $340,836,000 (1987 – $181,993,000) and excess of expenditure over revenue would have been increased by $158,843,000 (1987 – $181,993,000).

In my opinion, except for the failure to record disbursements as expenditures as described in the preceding paragraph, these financial statements present fairly the financial position of the Consolidated Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

For the prior year, my auditor's report indicated the write-down of loans to crown entities was recognized in the year ended March 31, 1987 rather than in the year ended March 31, 1986 when the write-down was required. Consequently, for comparative purposes, the net debt as at April 1, 1986 should be increased by $135,550,000 and provision for loss – loans to crown entities for the year ended March 31, 1987 should be reduced by $135,550,000.

W.G. Lutz

W. G. Lutz, F.C.A.,
Provincial Auditor.

Regina, Saskatchewan,
November 28, 1988.

Government of the Province of Saskatchewan Consolidated Fund

Statement of Financial Position

March 31, 1988

Assets		*($ Thousands)* *1988*	*1987*
Schedule			
1	Cash *(Note 1d)*	**$ (56,460)**	$ (151,331)
2	Short-Term Loans to Crown Entities *(Note 1e)*	**402,170**	150,524
3	Loans to Crown Entities *(Note 1f)*	**6,040,255**	6,446,142
4	Other Loans *(Note 1g)*	**151,096**	124,162
5	Other Investments *(Note 1h)*	**14**	19
	Total Assets	**$ 6,537,075**	$ 6,569,516

Liabilities and Net Debt			
	Public Debt *(Note 1i)*		
6	Promissory Notes *(Note 1i)*	**$ 1,199,380**	$ 1,762,615
7	Treasury Bills *(Note 1i)*	**650,000**	650,000
8	Debentures *(Note 1i)*	**8,373,085**	7,394,556
9	Less: Sinking Funds *(Note 1i)*	**(454,552)**	(428,110)
		9,767,913	9,379,061
10	Amounts Payable to Crown Entities *(Note 1j)*	**762,139**	558,280
	Conditional Receipts *(Note 1k)*	**11,039**	4,590
	Total Liabilities	**10,541,091**	9,941,931
11	Contingencies (Note 2a)		
	Net Debt	**(4,004,016)**	(3,372,415)
	Total Liabilities and Net Debt	**$ 6,537,075**	$ 6,569,516

(See Accompanying Notes)

Government of the Province of Saskatchewan Consolidated Fund

Statement of Net Debt

For the Year Ended March 31, 1988

	($ Thousands)	
	1988	*1987*
Net Debt, Beginning of Year	**$(3,372,415)**	$(2,003,401)
Excess of Revenue Over Expenditure	**(625,219)**	(1,303,970)
Sinking Fund Earnings Retained in Sinking Funds	**2,548**	2,452
Provision for Loss — Loans to Crown Entities	**(7,414)**	(56,565)
Provision for Loss — Other Loans	**(1,516)**	(10,931)
Net Debt, End of Year	**$(4,004,016)**	$(3,372,415)

(See Accompanying Notes)

Government of the Province of Saskatchewan Consolidated Fund

Statement of Revenue and Expenditure

For the Year Ended March 31, 1988

	($ Thousands)	
Revenue	*1988*	*1987*
Taxes		
Corporation Capital	$ 55,218	$ 48,256
Corporation Income	123,726	118,801
Fuel	161,168	31,541
Individual Income	768,555	692,079
Insurance	20,089	19,543
Mineral Acreage	5,917	3,367
Sales	455,302	356,597
Tobacco	89,810	78,584
Other	7,150	6,387
Total Taxes	1,686,935	1,355,155
Receipts from Government Enterprises and Other Funds		
Saskatchewan Heritage Fund Dividends *(Note 2b)*	370,000	200,000
Profits Transferred from Saskatchewan Liquor Board *(Note 2c)*	—	140,000
Other	5,905	6,680
Total Receipts from Government Enterprises and Other Funds	375,905	346,680
Other Own Source Revenues		
Fines, Forfeits and Penalties	9,040	8,846
Interest, Premium, Discount and Exchange	9,636	10,059
Privileges, Licences and Permits		
Lands, Forest, Game, Fur, Fisheries and Water	11,614	10,970
Motor Vehicles	67,874	61,255
Other	17,479	9,883
Sales, Services and Service Fees	45,928	40,627
Other	23,628	24,828
Total Other Own Source Revenues	185,199	166,468
Receipts from Other Governments		
Agricultural and Rural Development Act	125	326
Canada Assistance Plan	156,801	160,548
Department of Regional Industrial Expansion	603	1,131
Equalization Payment	302,675	145,665
Established Programs Financing	406,233	409,307
Manpower Agreements	11,677	19,805
Statutory Subsidy	2,192	2,175
Other Federal Contributions	33,873	50,003
Other	8,602	10,505
Total Receipts from Other Governments	922,781	799,465
Total Revenue	$3,170,820	$2,667,768

(See Accompanying Notes)

Government of the Province of Saskatchewan Consolidated Fund

Statement of Revenue and Expenditure

For the Year Ended March 31, 1988

	($ Thousands)	
Expenditure	*1988*	*1987*
Advanced Education and Manpower	**$ —**	$ 263,822
Agriculture	**131,256**	248,945
Consumer and Commercial Affairs	**5,435**	5,174
Co-operation and Co-operative Development	**—**	2,860
Culture and Recreation	**—**	21,667
Economic Development and Tourism	**13,187**	14,497
Economic Diversification and Investment Fund	**17,671**	—
Education	**779,886**	437,445
Employment Development Agency	**—**	203,592
Energy and Mines	**12,260**	11,761
Environment and Public Safety	**12,800**	7,296
Executive Council	**6,611**	11,904
Finance: Interest on Public Debt *(Note 1I)*	**282,043**	192,587
Other	**133,958**	28,814
Health	**1,183,594**	1,165,204
Highways and Transportation	**215,473**	223,194
Human Resources, Labour and Employment	**54,329**	10,558
Indian and Native Affairs Secretariat	**—**	2,583
Justice	**128,016**	112,417
Legislation	**11,057**	10,110
The Local Government Board	**447**	447
Local Government Finance Commission	**—**	234
Northern Affairs Secretariat	**—**	666
Parks, Recreation and Culture	**103,871**	58,131
Provincial Auditor	**3,230**	3,504
Provincial Secretary	**2,728**	933
Public Participation	**729**	—
Public Service Commission	**9,830**	6,120
Revenue and Financial Services	**—**	135,630
Rural Development	**54,378**	55,391
The Saskatchewan Assessment Authority	**—**	4,731
Saskatchewan Crop Insurance Corporation	**11,931**	17,155
Saskatchewan Housing Corporation	**110,584**	45,937
Saskatchewan Library	**—**	8,225
Saskatchewan Property Management Corporation	**8,102**	—
The Saskatchewan Research Council	**7,840**	4,081
Saskatchewan Water Corporation	**12,456**	25,930
Science and Technology	**1,718**	1,343
Social Services	**378,435**	355,669
Supply and Services	**—**	139,076
Department of Telephones	**493**	463
Trade and Investment	**7,473**	9,375
Urban Affairs	**94,218**	123,715
Women's Secretariat	**—**	552
Total Expenditure	**$3,796,039**	$3,971,738
Excess of Expenditure over Revenue	**$625,219**	1,303,970

(See Accompanying Notes)

Government of the Province of Saskatchewan Consolidated Fund

Statement of Loan, Investment and Deposit Activity

For the Year Ended March 31, 1988

	($ Thousands)			
	1988		*1987*	
	Disbursements	*Receipts*	*Disbursements*	*Receipts*
Loans				
Agricultural Credit Corporation of Saskatchewan	**$ 400,000**	**$ 623,100**	$ 158,400	$ 110,045
Crown Investments Corporation of Saskatchewan	**792,145**	**349,125**	266,158	188,000
Potash Corporation of Saskatchewan	**—**	**523,020**	65,255	—
Saskatchewan Economic Development Corporation	**7,000**	**—**	26,000	—
Saskatchewan Mining Development Corporation	**61,705**	**229,766**	32,628	—
Saskatchewan Property Management Corporation	**158,844**	**—**	181,993	—
Saskatchewan Power Corporation	**67,736**	**29,752**	241,111	174,826
Saskatchewan Telecommunications	**13,597**	**772**	32,598	13,283
Saskatchewan Water Corporation	**—**	**9,839**	—	—
Other	**89,066**	**60,489**	93,088	234,347
Total Loan Disbursements and Receipts	**1,590,093**	**1,825,863**	1,097,231	720,501
Investments				
Other	**—**	**5**	300	1,505
Total Investment Disbursements and Receipts	**—**	**5**	300	1,505
Deposits				
Crown Entities	**1,011,610**	**1,215,469**	464,120	444,487
Sinking Fund	**19,260**	**18,837**	20,238	19,682
Redemption of Sinking Funds	**—**	**18,362**	—	11,316
Conditional Receipts	**—**	**6,449**	648	—
Total Deposit Disbursements and Receipts	**1,030,870**	**1,259,117**	485,006	475,485
Total Disbursements and Receipts	**2,620,963**	**3,084,985**	1,582,537	1,197,491
Total Excess of Disbursements Over Receipts (Receipts Over Disbursements)		**$ (464,022)**		$ 385,046

(See Accompanying Notes)

Government of the Province of Saskatchewan Consolidated Fund

Statement of Financing and Changes in Financial Position

For the Year Ended March 31, 1988

($ Thousands)

	1988		*1987*	
Cash Requirements				
Revenue and Expenditure				
Expenditure	**$ 3,796,039**		$ 3,971,738	
Revenue	**3,170,820**	**$ 625,219**	2,667,768	$ 1,303,970
Loan, Investment and Deposit				
Disbursements	**2,620,963**		1,582,537	
Receipts	**3,084,985**	**(464,022)**	1,197,491	385,046
Net Cash Requirement		**161,197**		1,689,016
***Financing** (Schedule 12)*				
Proceeds from Debt	**10,620,152**		10,563,646	
Repayment of Debt	**10,112,438**	**507,714**	8,996,779	1,566,867
Net Increase in Cash and Short-Term Loans		**346,517**		(122,149)
Cash and Short-Term Loans Beginning of Year		**(807)**		121,342
Cash and Short-Term Loans End of Year		**$ 345,710**		$ (807)

(See Accompanying Notes)

Government of the Province of Saskatchewan Consolidated Fund

Notes to the Financial Statements

For the Year Ended March 31, 1988

1. Significant Accounting Policies

General Policies

1a. Reporting Entity

These financial statements have been prepared for the purpose of disclosing the state of the Consolidated Fund at March 31, 1988 and the results of its financial activities for the year then ended in accordance with the statutory authorities governing its operation.

The Consolidated Fund is the general fund into which all revenues over which the Legislative Assembly of Saskatchewan has power of appropriation flow, unless the Legislative Assembly directs otherwise. The Legislative Assembly has directed that certain revenue is to flow into other funds or to crown entities such as Provincial crown corporations, agencies, boards and commissions. The financial transactions relating to such other funds and crown entities are reflected only to the extent that their operations were financed by or contributed to the Consolidated Fund. Their accumulated surpluses or deficits are not included.

Various special purpose and other funds are administered by the Minister of Finance. Included within these funds are superannuation funds over which the Minister provides general administrative support, trust monies held for third parties under various arrangements, and special purpose monies held for specified uses. The assets, liabilities, operations and residual balances of these are maintained and reported separately from those of the reporting entity.

1b. Basis of Accounting

The financial statements are prepared using a modified cash basis for a fiscal year commencing on April 1 and ending on March 31. Revenues are recorded as received and expenditures are charged to the accounts when payments are made. In addition, revenues received in the 30 days of April in respect of revenue raised up to March 31 of the preceding fiscal year are taken into revenue of the preceding fiscal year, and payments made during the 30 days of April which are for goods and services received in the preceding fiscal year are reported as expenditures of the preceding fiscal year.

1c. Classification of Financial Transactions

In accounting for the financial transactions, a distinction is drawn between those transactions which affect the net debt and those which affect only recorded assets and liabilities. This segregation originates from the net debt concept. The net debt is the difference between recorded liabilities and assets and represents the difference between accumulated revenues and accumulated expenditures. Revenues and expenditures only affect the net debt; financing activities and transactions which arise from the financing activities (lending and investing) only affect recorded assets and liabilities. Accordingly, transactions are recorded within three categories: Revenue and Expenditure, Lending and Investing, and Financing Activities.

- **Revenue and Expenditure**

Revenue and expenditure relate to normal operating activities.

- **Revenue**

Revenue includes revenues raised through taxation, premiums, fees, licences and permits, receipts from the Federal government under fiscal arrangements and shared-cost programs, income from investments and dividends or transfers from other funds and accounting gains on the sale of certain agricultural lands.

- **Expenditure**

Expenditure includes payments for goods and services, salaries, transfer payments to individuals, municipalities and institutions, subsidies and grants, interest on public debt and lease payments to the Saskatchewan Property Management Corporation for accommodations, furnishings and equipment. Payments for the aquisition of those fixed assets which are not leased from the Saskatchewan Property Management Corporation are also charged to expenditure.

- **Lending and Investing**

These transactions result from lending and investing functions which include lending and investing in various crown entities, other organizations and individuals, and the administration of funds held for certain crown entities.

- **Financing Activities**

Financing activities are borrowing and repayment transactions and include the borrowing on behalf of various crown entities.

- **Assets and Liabilities**

The majority of the assets and liabilities recorded in the statements are a result of the intermediary activity of borrowing on behalf of various crown entities. In general terms assets will consist of cash, short-term investments, and loans to or investments in crown entities and other organizations and individuals.

Government of the Province of Saskatchewan Consolidated Fund

Notes to the Financial Statements — (Continued)

1. Significant Accounting Policies — (Continued)

General Policies — (Concluded)

1c. Classification of Financial Transactions — *(Concluded)*

The Saskatchewan Property Management Corporation is responsible for certain aspects of capital asset management including the acquisition, maintenance and disposal of accommodations, furnishings and equipment for the government. These assets are provided to government departments on a lease basis. Other capital assets are treated as expenditure in the year of purchase.

Liabilities consist of promissory notes, treasury bills and debentures to be repaid to outside parties and amounts that are due to provincially created crown entities.

- **Revolving Fund Transactions**

Various revolving funds have been established to provide services to Government departments or the public. Each of these have statutory authority to make payments out of the Consolidated Fund for the provision of specified services.

Except for transactions relating to loans and advances, any net cash expenditure on behalf of a revolving fund is classified as an expenditure. Any net cash revenue is classified as a reduction in expenditures. Loans and advances are classified as lending and investment transactions, and any amounts outstanding are shown as an asset.

Specific Policies

1d. Cash

Cash recorded is the balance on hand in the Consolidated Fund at March 31, adjusted in accordance with the modified cash basis of accounting as described in Note 1b.

1e. Short-Term Loans to Crown Entities

These represent interest bearing loans made for a period of less than one year. Short-term loans are valued at cost.

Interest received from Crown entities on short-term loans is applied to offset the interest paid on the public debt.

1f. Loans to Crown Entities

These are loans made for a period of greater than one year to crown corporations and the Saskatchewan Heritage Fund and generally have fixed terms of repayment.

Loans are valued at cost. Loans in foreign currency are converted to the Canadian dollar equivalent at the exchange rate in effect at March 31. In cases where the liabilities of a crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by an appropriation, the loan will be written down. All write-downs are charged directly to equity.

Where debentures are issued to obtain funds for making loans, the crown entities are required to provide the funds to repay the debt. Where sinking fund requirements are attached to the underlying debt issue, crown entities must reimburse the Consolidated Fund for payments made to the sinking fund. Accordingly, the crown entities' equity (i.e. contributions and earnings) in the sinking funds reduces the recorded value of loans.

Interest received from crown entities is applied to offset the interest expense on debt issues.

1g. Other Loans

These loans are subject to a variety of interest rates and terms of repayment.

These loans are carried at cost and are revalued when it becomes evident that they are uncollectible. Any write-downs are charged directly to equity.

Interest received from these loans is recorded as revenue.

1h. Other Investments

These investments are valued at cost and will be revalued when it becomes evident that there has been a permanent reduction in the value of the investment.

Any write-down of an investment is charged to equity.

1i. Public Debt

Public debt represents obligations arising from borrowing activities to finance operations or to finance loans to crown entities. Public debt consists of promissory notes, treasury bills and debentures.

- **Borrowing on Behalf of Crown Entities**

Where debt is acquired for the purpose of funding loans to crown entities, the funds required to repay the principal amount of the debt attributable to these entities are reimbursed by them. All debentures due in foreign currency will be repaid when due by these entities in requisite amounts.

Because this debt is reimbursable, interest received from the crown entities is offset against the interest paid on the debt.

Government of the Province of Saskatchewan Consolidated Fund

Notes to the Financial Statements — (Continued)

1. *Significant Accounting Policies — (Continued)*

Specific Policies — (Continued)

1i. Public Debt — *(Concluded)*

- **Investment in Agricultural Land**

Debt acquired for the purpose of financing the Investment in Agricultural Land now held by the Saskatchewan Heritage Fund but formerly held by the Saskatchewan Land Bank Commission is considered to be fully reimbursable from the proceeds from the sale of the Agricultural Lands to be received by the Saskatchewan Heritage Fund. The interest paid on the public debt which is considered to be fully reimbursable from the lease fee revenue on the lands, received in the Farm Purchase Program Fund, is offset against the interest paid on the debt. To the extent lease fees are insufficient for this purpose, an appropriation of funds from the Saskatchewan Heritage Fund is made to cover the deficiency.

The balance of the public debt is borrowed for general purposes. The interest paid on this portion is shown as Interest on Public Debt under the Department of Finance in the Statement of Revenue and Expenditure.

- **Promissory Notes**

Promissory notes are issued to cover temporary insufficiencies of the Consolidated Fund and for funding short-term loans to crown entities.

Promissory notes are carried at the face value.

In the year of issue, discounts are charged to expenditure.

- **Treasury Bills**

Treasury bills are issued to cover temporary insufficiencies of the Consolidated Fund.

Treasury bills are carried at par.

In the year of issue, discounts are charged to expenditure.

- **Debentures**

Debentures are issued to finance operations and for funding long-term loans to crown entities.

Debentures are carried at par. In the year in which debentures are issued, discounts are charged to expenditure and any premiums are recorded as revenue. Where borrowing is made to finance loans to crown entities, all expenses including discounts are charged directly to the crown entities and premiums are paid to the crown entities. For reporting purposes, all debentures due in foreign currency have been converted to the Canadian dollar equivalent at the exchange rate in effect at March 31.

Many public debentures issued require payments into a sinking fund.

- **Sinking Funds**

The Consolidated Fund assumes direct responsibility for all payments to sinking funds, however the Consolidated Fund is reimbursed by crown entities for all sinking fund payments made on debt incurred on their behalf.

The sinking funds invest in Province of Saskatchewan debentures, other provincial government or provincial government guaranteed securities, federal government or federal government guaranteed securities, or high grade Canadian municipal securities until such time as the monies are required for retirement of debt. The sinking funds are subject to noncash calculations regarding earnings in accordance with the following accounting policies:

- Interest income is recorded on an accrual basis.
- Premium/discount on long-term investments is amortized by type of security to maintain a constant yield over the life of the investment.
- Gains/losses on the sale of long-term investments are recognized in the period the sale was transacted.

Earnings of the sinking funds are retained within the sinking funds and, accordingly, are not recorded as revenue but are credited directly to equity.

1j. Amounts Payable to Crown Entities

These represent amounts held on deposit in the Consolidated Fund on behalf of certain crown entities at no interest.

1k. Conditional Receipts

Funds are received for which the ultimate disposition is not immediately known or which is subject to some future action beyond the control of the payor. These funds are deposited to the credit of a liability account entitled "Conditional Receipts". The balance reflected is that for such funds held as at March 31.

1l. Interest on Public Debt

Interest on public debt includes interest paid on promissory notes, treasury bills and debentures but does not include interest on public debt borrowed on behalf of crown entities (notes 1e, 1f). Total interest expense is $1,037,576,000 of which $755,533,000 is reimbursable from the other crown entities resulting in a net charge to the Consolidated Fund of $282,043,000.

Government of the Province of Saskatchewan Consolidated Fund

Notes to the Financial Statements — (Continued)

2. *Additional Information*

2a. Contingencies

- **Guaranteed Debt**

The Government of Saskatchewan has explicitly guaranteed the repayment of the principal and interest of certain bonds, debentures and loans of various organizations including crown entities. The total principal portion of all guaranteed debt at March 31 was $885,042,000 ($560,486,000 at March 31, 1987).

The guaranteed debt is not a recorded liability. If events occur which require the Government to assume the repayment of the debt, the payment is recorded as an expenditure of the Consolidated Fund. At March 31, there were no organizations in receivership whose debt had been guaranteed.

- **Litigation Matters**

There are a number of outstanding litigation matters against the Government of Saskatchewan. The outcomes of these are uncertain and the likely loss, if any, cannot be determined. Any loss resulting from litigation matters will be paid out of the Consolidated Fund. These claims are:

- A claim by the Canadian National Railway against the Government of Saskatchewan. Approximately $13 million is claimed by way of recovery of E & H Tax collected with respect to railroad rolling stock and repair bills which the plaintiff now alleges are not incorporated in the Act.
- A claim filed by Chief Myles Venne on behalf of the members of the Lac La Ronge, James Roberts and Amos Charles Indian Bands against the Government of Canada and Government of Saskatchewan. The claim is for approximately 250,000 acres of land in Saskatchewan based on entitlement under Treaty No. 6.
- A claim filed by the Consumers Co-operative Refineries Limited against the Province of Saskatchewan. The claim is for $23,000,000 and relates to an Oil and Gas Incentive Grant dispute.
- The Government is also named as defendant in various other legal actions, in excess of $500,000 totalling approximately $5.0 million.

- **Crop Reinsurance Fund of Saskatchewan**

The Consolidated Fund is liable for funding any deficiency arising in the Crop Reinsurance Fund of Saskatchewan. As at March 31, 1988, the Crop Reinsurance Fund of Saskatchewan had a $35.5 million deficit as a result of crop insurance claims in excess of the accumulated surplus of the Saskatchewan Crop Insurance Corporation — Insurance Operation and the Crop Reinsurance Fund of Saskatchewan. The likelihood of payment to the Crop Reinsurance Fund of Saskatchewan is dependent upon the future level of claims in relation to premiums and therefore is not determinable at this time.

2b. Saskatchewan Heritage Fund Dividends

The Consolidated Fund receives fund dividends from the Saskatchewan Heritage Fund as made available by an annual appropriation in the Saskatchewan Heritage Fund. Payments are made upon the direction of the Minister of Finance.

2c. Saskatchewan Liquor Board Profits

The Consolidated Fund receives a portion of the profits of the Saskatchewan Liquor Board as determined from time to time by Treasury Board.

2d. Overcommitments

The financial statements are prepared using a modified cash basis of accounting. Under this method, accounts receivable or payable are not recorded. However, there is a legislative requirement that no liability shall be incurred which exceeds the unencumbered balance of an appropriation.

Three departments overcommitted their appropriations by a total of $200,825 at March 31, 1988:

	($ Thousands)
Agriculture	$ 51
Education Development Fund	17
Parks, Recreation and Culture	133
	$ 201

The overcommitted figure reflects the amount by which expenditures plus accounts payable exceed the estimates adjusted for special warrants and virements. Accounts payable are defined to be debts for goods or services received by a department prior to March 31 and which remain unpaid at April 30.

2e. Superannuation

For certain pension plans part of the benefits and/or any deficiency arising when the benefits exceed the assets available in the plans are payable out of the Consolidated Fund.

The following is a brief description of these plans:

- **Public Service Superannuation Plan**

This is an unfunded plan. All employee contributions are recorded as revenue of the Consolidated Fund, and all payments required are recorded as expenditures of the Consolidated Fund.

Government of the Province of Saskatchewan Consolidated Fund

Notes to the Financial Statements — (Continued)

2. *Additional Information — (Continued)*

2e. **Superannuation** — *(Continued)*

- **Public Employees (Government Contributory) Superannuation Fund**

This is a funded plan, with employee contributions being matched by the applicable employer. The employer's contribution is recorded as an expenditure of the Consolidated Fund. Since benefits are based on accumulated contributions to the fund, no unfunded liability accrues.

- **Public Employees (Government Contributory) Annuity Fund**

In 1985-86 The Superannuation (Supplementary Provisions) Act was amended creating the Public Employees (Government Contributory) Annuity Fund. The related assets and accumulated balances of members who have chosen this annuity option were transferred to the annuity fund from the Public Employees (Government Contributory) Superannuation Plan and all annuities are paid out of the Fund. Upon retirement, an employee is entitled to receive a guaranteed life annuity provided by the amount standing to his credit in the Fund at the time.

- **Teachers' Superannuation Fund**

Teacher contributions are paid into a separate fund, with allowances and benefits being made from the fund. Teacher contributions on and after July 1, 1980 with matching contributions from the Consolidated Fund are also paid into the Fund. Any deficiency arising when retirement benefits and allowances exceed the assets available in the Fund is payable from the Consolidated Fund.

- **Teachers' Annuity Fund**

This is a funded plan for teachers who had never taught in the provincial school system prior to July 1, 1980 and enter the school system after that date. Teacher contributions are matched by payments from the Consolidated Fund. Contributions are paid into a separate fund, with allowances and refunds being made from the fund based upon the contribution made and investment earnings allocated. Since benefits are based on accumulated contributions to the fund, no unfunded liability accrues.

- **Teachers' Supplementary Allowances Fund**

This fund was created in conjunction with the Teachers' Annuity Fund. A designated portion of contributions made by teachers into the Annuity Fund is paid into the Teachers' Supplementary Allowances Fund for the purpose of increasing allowances for cost of living and to pay survivor benefits to dependents of teachers. Teacher contributions are matched by payments from the Consolidated Fund. Since benefits are based on accumulated contributions to the fund, no unfunded liability accrues.

- **Members of the Legislative Assembly Superannuation Fund**

This is a funded plan, with member contributions being matched by the Consolidated Fund, which also pays an annual amount and any other amounts that may be appropriated. Contributions are paid into a separate fund, with allowances and refunds being made from the fund. Any deficiency arising when the benefits exceed the assets available in the fund is payable from the Consolidated Fund.

- **Judges of the Provincial Court Superannuation Fund**

Employee contributions are paid into a separate fund with allowances, refunds, and transfers paid out of the fund. Any deficiency arising when the benefits exceed the assets available in the fund is payable from the Consolidated Fund.

Annuities and allowances made under The Magistrates Court Act (repealed) are also paid out of the Judges of the Provincial Court Superannuation Fund. Employees do not make contributions. The Consolidated Fund reimburses the Judges of the Provincial Court Superannuation Fund for all payments to superannuates.

- **Anti-Tuberculosis League Employees Superannuation Fund**

Employee contributions are matched by The Saskatchewan Anti-Tuberculosis League. Contributions are paid into a separate fund with allowances, refunds, and transfers paid out of the fund. Any deficiency arising when the benefits exceed the assets available in the fund is payable from the Consolidated Fund.

- **Saskatchewan Transportation Company Employees Superannuation Fund**

Employee contributions are matched by the Saskatchewan Transportation Company. Contributions are paid into a separate fund with allowances, refunds, and transfers paid out of the fund. Any deficiency arising when benefits exceed the assets available in the fund is payable from the Consolidated Fund.

Government of the Province of Saskatchewan Consolidated Fund

Notes to the Financial Statements — (Concluded)

2. Additional Information — (Concluded)

2e. Superannuation *(Concluded)*

- **Saskatchewan Pension Plan**

In 1986-87, the Saskatchewan Pension Plan was created. The plan is voluntary and open to all residents of the Province of Saskatchewan who are between the ages of 18 and 65. Contributions of members are matched by payments from the Consolidated Fund on the basis of an income related formula to a maximum of $300 annually.

Benefits are based on accumulated contributions to the fund and, accordingly, there is no residual obligation except for any amounts required to supplement the fund for the guaranteed minimum pension. The minimum pension is limited to $15 per month for each year of contribution to the plan.

The following is a summary of the unfunded liability in respect of these pension plans as indicated in the most recent actuarial reports:

($ Thousands)

	Date of Report	*Liability As At*	*Unfunded Liability*
Public Service Superannuation Plan	Nov./86	Mar./86	$ 646,615
Public Employees (Government Contributory) Superannuation Plan			N/A
Teachers' Superannuation Fund	Nov./86	June/86	1,279,000
Teachers' Annuity Fund			N/A
Teachers' Supplementary Allowances Fund			N/A
Members of the Legislative Assembly Superannuation Fund	Jan./87	Mar./86	15,696
Judges of the Provincial Court Superannuation Fund	Jan./83	Jan./83	6,330
Anti-Tuberculosis League Employees Superannuation Fund	Jan./85	Mar./84	1,238
Saskatchewan Transportation Company Employees Superannuation Fund	Jan./85	Mar./84	3,816
Saskatchewan Pension Plan			N/A
			$1,952,695

2f. Legal Defeasance

During 1986-87, $89.3 million, due December 30, 2004, bearing an interest rate of 9 5/8% per annum was advanced to Saskatchewan Power Corporation. Saskatchewan Power Corporation completed a legal defeasance of this Advance by placing a promissory note receivable with identical terms to the Advance into an irrevocable trust to be used solely for satisfying the principal and interest payments on the Advance. The promissory note is receivable from an unrelated third party and is guaranteed by the Government of Saskatchewan under a previous agreement. Although the promissory note has been accepted as full and final satisfaction of the Advance, the promissory note remains in the irrevocable trust. Accordingly, these financial statements will continue to reflect a receivable from the Saskatchewan Power Corporation Trust until such time as all claims against the Trust are extinguished. This receivable is included in loans to Saskatchewan Power Corporation as detailed on Schedule 3 — Loans to Crown Entities.

2g. Saskatchewan Property Management Corporation

The Saskatchewan Property Management Corporation is responsible for certain aspects of capital asset management including acquisition, maintenance and disposal of accommodations, furnishings and equipment for the government. During 1987/88 the Consolidated Fund paid approximately $134,488,000 ($33,514,000 in 1986/87) to the Saskatchewan Property Management Corporation for goods and services received. The Government of Saskatchewan transferred to the Corporation, at no cost, net assets valued at approximately $343,132,000 (89,318,000 in 1986/87).

2h. Comparative Information

Certain of the 1987 figures have been reclassified to conform with the current year presentation, however, with regard to expenditures of the prior year, the figures are reported on the same basis as the Estimates of the prior year.

Government of the Province of Saskatchewan Consolidated Fund

Schedule 1

Cash

March 31, 1988

	($ Thousands)	
	1988	*1987*
Cash (overdraft)	**$ (56,460)**	$ (151,331)
	$ (56,460)	$ (151,331)

Government of the Province of Saskatchewan Consolidated Fund

Schedule 2

Short-Term Loans to Crown Entities

March 31, 1988

	($ Thousands)	
	1988	*1987*
Agricultural Development Corporation	**$ 2,000**	$ –
Crown Investments Corporation of Saskatchewan	**304,406**	40,200
Municipal Financing Corporation of Saskatchewan	**28,200**	22,000
Potash Corporation of Saskatchewan	**–**	50,000
Saskatchewan Economic Development Corporation	**48,664**	7,024
Saskatchewan Power Corporation	**–**	20,000
The Saskatchewan Government Printing Company	**2,100**	2,100
Saskatchewan Mining and Development Corporation	**6,000**	6,700
Saskatchewan Water Corporation	**10,800**	2,500
	$402,170	$150,524

Government of the Province of Saskatchewan Consolidated Fund

Schedule 3

Loans to Crown Entities

March 31, 1988

	($ Thousands)			
			1988	*1987*
	Principal Amount Outstanding	*Equity in Sinking Funds*	*Ending Balance*	*Ending Balance*
Agricultural Credit Corporation of Saskatchewan	**$1,040,743**	**$ —**	**$1,040,743**	$1,263,843
Crown Investments Corporation of Saskatchewan	**1,129,113**	**—**	**1,129,113**	705,649
Municipal Financing Corporation of Saskatchewan	**54,724**	**—**	**54,724**	54,724
Potash Corporation of Saskatchewan	**—**	**—**	**—**	523,734
Saskatchewan Economic Development Corporation	**57,647**	**—**	**57,647**	50,647
Saskatchewan Heritage Fund	**184,436**	**—**	**184,436**	184,436
Saskatchewan Housing Corporation	**317,304**	**—**	**317,304**	317,304
Saskatchewan Mining Development Corporation	**364,060**	**—**	**364,060**	551,617
Saskatchewan Power Corporation	**2,296,159**	**313,463**	**1,982,696**	2,016,471
Saskatchewan Property Management Corporation	**340,836**	**—**	**340,836**	181,993
Saskatchewan Telecommunications	**758,716**	**127,348**	**631,368**	650,384
Saskatchewan Water Corporation	**5,037**	**3,730**	**1,307**	1,905
	6,548,775	**444,541**	**6,104,234**	6,502,707
Less: Loan Loss Provisions	**(63,979)**		**(63,979)**	(56,565)
	$6,484,796	**$ 444,541**	**$6,040,255**	$6,446,142

Government of the Province of Saskatchewan Consolidated Fund

Schedule 4

Other Loans

March 31, 1988

	($ Thousands)			
	1988		*1987*	
Agriculture				
South Saskatchewan River Irrigation Projects				
Acquisition and Improvements of Lands for Resale		**$ 349**		$ 365
Loans to Farm Operators for Land Improvement		**48**		49
Economic Development and Tourism				
Canadian Co-operative Implements Limited	**2,450**		2,450	
Less: Provision for Doubtful Accounts	**2,450**	**—**	2,450	—
Economic Development Loans	**9,033**		8,828	
Less: Provision for Doubtful Accounts	**1,386**	**7,647**	1,612	7,216
Hudson Bay Dehydrators Mutual Limited		**57**		57
Education				
School Loans		**102**		189
Student Loan Program		**45,233**		17,806
Finance				
Receiver General for Canada (Postage Deposit)		**250**		250
Treasury Advances		**476**		525
University of Saskatchewan	**2,234**		2,242	
Less: Equity in Sinking Fund	**939**	**1,295**	811	1,431
Health				
University Hospital Board		**634**		706
Urban Affairs				
Agricultural Service Centres Agreement — Shareable		**4,080**		4,394
Employment Loans Program — Federal-Provincial		**597**		675
Loans to Industrial Towns		**100**		170
Loans to Municipalities Pursuant to Downtown Development Agreements		**6,288**		5,593
Loans to Municipalities — Municipal Development and Loan (Saskatchewan) Act		**678**		907
Winter Works Employment Program — Federal-Provincial		**3,200**		3,668
Winter Works Employment Program — Provincial		**701**		798
Urban Loan Assistance Program		**126**		128
Saskatchewan Crop Insurance Corporation				
Loans to cover crop insurance claims pursuant to an agreement between Federal and Provincial governments		**79,235**		79,235
Saskatchewan Agricultural Returns Stabilization Fund				
Loans	**82,773**		81,509	
Less: Provisions for Loss	**82,773**	**—**	81,509	—
		$151,096		$124,162

Government of the Province of Saskatchewan Consolidated Fund

Schedule 5

Other Investments

March 31, 1988

	($ Thousands) 1988	1987
Investments in Co-operatives:		
Hudson Bay Dehydrators Mutual Limited	**$ 4**	$ 4
Paradise Hill Seed Cleaning Co-operative Limited	**10**	15
	$ 14	$ 19

Government of the Province of Saskatchewan Consolidated Fund

Schedule 6

Promissory Notes

March 31, 1988

Maturity	*($ Thousands)* 1988	1987
1987-88	**$ –**	$1,762,615
1988-89	**1,199,380**	–
	$1,199,380	$1,762,615

Issued for the purpose of:	1988	1987
Consolidated Fund	**$ 243,874**	$ 394,498
Crown Entities	**955,506**	1,368,117
	$1,199,380	$1,762,615

Note: For more detailed information, refer to Part B of this Volume.

The following table sets forth the debt characteristics at March 31:

($ Thousands)

	1988			1987	
	Amount Outstanding	***Weighted Average Years to Maturity***	***Weighted Average Interest Rate***	*Amount Outstanding*	*Weighted Average Interest Rate*
		(years)	*(per cent.)*		*(per cent.)*
Promissory Notes	**$1,199,380**	**.11**	**8.711**	$1,762,615	8.562

Government of the Province of Saskatchewan Consolidated Fund

Schedule 7

Treasury Bills

March 31, 1988

Maturity	*1988*	*1987*
	($ Thousands)	
1987-88	**$ —**	$650,000
1988-89	**650,000**	—
	$650,000	$650,000

Issued for the purpose of:	*1988*	*1987*
Consolidated Fund	**$650,000**	$650,000
	$650,000	$650,000

Note: For more detailed information, refer to Part B of this Volume.

The following table sets forth the debt characteristics at March 31:

	1988			*1987*	
	($ Thousands)				
	Amount Outstanding	*Weighted Average Years to Maturity*	*Weighted Average Interest Rate*	*Amount Outstanding*	*Weighted Average Interest Rate*
		(years)	*(per cent.)*		*(per cent.)*
Treasury Bills	**$650,000**	**.13**	**8.487**	$650,000	7.469

Government of the Province of Saskatchewan Consolidated Fund

Schedule 8

Debentures

March 31, 1988

($ Thousands)

	Year of Maturity	*Canadian Dollar Debt*	*F.C. Debt (Can. Dollars)*	*1988* *Total (Canadian Dollars)*	*1987* *Total (Canadian Dollars)*
	1987-88	**$ –**	**$ –**	**$ –**	$ 336,616
	1988-89	**371,934**	**168,208**	**540,142**	680,366
(a)	1989-90	**467,985**	**228,309**	**696,294**	709,468
(b)	1990-91	**606,626**	**196,037**	**802,663**	539,018
(c)	1991-92	**662,054**	**401,083**	**1,063,137**	867,187
	1992-93	**504,910**	**242,441**	**747,351**	–
1-5 years		**2,613,509**	**1,236,078**	**3,849,587**	3,132,655
(c, f)	6-10 years	**1,609,637**	**276,441**	**1,886,078**	1,586,146
	11-15 years	**1,298,830**	**–**	**1,298,830**	764,523
	16-20 years	**873,545**	**308,523**	**1,182,068**	1,533,863
	21-25 years	**–**	**154,263**	**154,263**	376,823
(d)	26-30 years	**2,259**	**–**	**2,259**	546
		$ 6,397,780	**$ 1,975,305**	**$ 8,373,085**	$ 7,394,556

The debentures in U.S. dollars have been converted to Canadian Dollars at the exchange rate in effect at March 31, 1988 ($1.2341) and March 31, 1987 ($1.3051).

Note: (a) Includes $53,200,000, Canadian, maturing November 15, 1989. The original issue of 40,000,000, 11 7/8% U.S. dollar debentures converted by forward contract to $53,200,000 Canadian. Includes $56,027,073, Canadian, maturing March 28, 1990. The original issue of $10,000,000,000, 7.4% Yen debentures, with semi-annual interest payments converted by forward contract to $56,027,073, Canadian, with annual interest payments and an effective interest rate of 9.53%.

(b) Includes $73,637,703, Canadian, maturing November 27, 1990. The original issue of 15,000,000,000 Yen converted by forward contract to $73,637,703 Canadian.

(c) Includes $133,550,000, Canadian, maturing March 1, 1992. The original issue of 100,000,000, 10¾% U.S. dollar debentures converted by forward contract to $133,550,000, Canadian. Includes $46,452,384, U.S., maturing June 30, 1992, The original issue of 100,000,000, 6¼% Swiss franc debentures converted by forward contract to $46,452,384, U.S.. Includes $61,629,173, Canadian, maturing July 25, 1992. The original issue of 15,000,000,000 Yen converted by forward contract to $61,629,173, Canadian. Includes $113,927,728, Canadian, maturing April 9, 1991. The original issue of 15,000,000,000, 7½% Yen converted by forward contract to $113,927,728, Canadian. Includes $81,806,282, Canadian, maturing May 29, 1993. The original issue of 10,000,000,000 6¼% Yen converted by forward contract to $81,806,282, Canadian.

(d) Includes $2,258,567, maturing December 1, 2015, payable in blended semi-annual payments of principal and interest totalling $76,399. Prepayable in whole or in part any time prior to December 1, 2015, without penalty. The semi-annual principal repayments are included in the total debentures maturing each year.

(e) Debentures include $1,519,093,000 ($1,460,423,000 – March 31, 1987) of Canadian Pension Plan debentures which are subject to redemption on six months notice.

(f) Includes 5 billion yen and 250 million Swiss Francs which were borrowed for Consolidated Fund purposes. These issues are recorded at the exchange rates in effect on the date the debenture was issued. The yen was .0088 (.0099 at March 31, 1988) and the Swiss Franc weighted average was .9297 (.9058 at March 31, 1988).

The debentures are reimbursable from the following sources:

	($ Thousands)	
	1988	*1987*
Agricultural Credit Corporation of Saskatchewan	$ 728,243	$ 328,243
Crown Investments Corporation of Saskatchewan	1,129,113	605,648
Municipal Financing Corporation of Saskatchewan	54,724	54,724
Potash Corporation of Saskatchewan	—	523,734
Saskatchewan Economic Development Corporation	57,647	50,647
Saskatchewan Heritage Fund: Investment in Agricultural Land	184,436	184,436
Saskatchewan Housing Corporation	317,304	317,304
Saskatchewan Mining Development Corporation	364,060	551,617
Saskatchewan Power Corporation	2,296,159	2,296,210
Saskatchewan Property Management Corporation	100,000	—
Saskatchewan Telecommunications	758,716	760,510
Saskatchewan Water Corporation	5,037	14,876
University of Saskatchewan	2,234	2,242
	5,997,673	5,690,191
Consolidated Fund — Operations	2,375,412	1,704,365
	$8,373,085	$7,394,556

Note: For more detailed information, refer to Part B of this Volume. The following table sets forth the debt characteristics at March 31:

	($ Thousands)					
	1988				*1987*	
	Amount Outstanding	*As A Percentage of Total*	*Weighted Average Years to Maturity*	*Weighted Average Interest Rate*	*Amount Outstanding*	*Weighted Average Interest Rate*
Public Debentures	$6,847,209	81.8	7.23	10.108	$5,926,734	10.842
C.P.P. Debentures	1,519,093	18.1	11.93	10.675	1,460,423	10.641
Other Debentures	6,783	0.1	—	—	7,399	—
	$8,373,085	100.0			$7,394,556	

Government of the Province of Saskatchewan Consolidated Fund

Schedule 9

Summary of Sinking Funds

March 31, 1988

		($ Thousands)			
				1988	*1987*
	Consolidated Fund Share	*Crown Entities' Share*	*Other Enterprises' Share*	*Total*	*Total*
Balance, Beginning of year	**$ 24,464**	**$402,835**	**$ 811**	**$428,110**	$408,712
Contributions Made During the Year	**423**	**18,802**	**35**	**19,260**	20,238
Earnings in the Year	**2,548**	**45,031**	**92**	**47,671**	58,432
	27,435	**466,668**	**938**	**495,041**	487,382
Deduct: Funds Applied on Redemption	**18,362**	**22,127**	**—**	**40,489**	59,272
Balance, End of Year	**$ 9,073**	**$444,541**	**$ 938**	**$454,552**	$428,110

Government of the Province of Saskatchewan Consolidated Fund

Schedule 10

Amounts Payable to Crown Entities

March 31, 1988

	($ Thousands)	
	1988	*1987*
Saskatchewan Hospital Services Fund	**$ 6,310**	$ —
Saskatchewan Liquor Board	**213,800**	91,800
Special Projects Fund	**95**	95
The Market Development Fund	**187**	285
Saskatchewan Heritage Fund	**541,747**	466,100
	$762,139	$558,280

Government of the Province of Saskatchewan Consolidated Fund

Schedule 11

Guaranteed Debt

March 31, 1988

	($ Thousands)	
	1988	*1987*
Crown Corporations		
The Crown Corporations Act, 1978		
16 5/8% Debentures Maturing August 18, 1987	**$ —**	$ 15,000
The Municipal Financing Corporation Act		
Guaranteed Debentures	**54,000**	57,000
Potash Corporation of Saskatchewan		
Royal Trust, London Life Lease	**33,047**	34,498
T.D., Mutual Life, London Life Lease	**42,374**	43,899
Royal Trust Lease	**28,031**	28,958
The Power Corporation Act		
I.A.C. Limited — Dragline Lease	**27,744**	28,416
Manalta Coal**	**42,726**	43,260
Marubeni Corporation	**6,901**	9,201
Saskatchewan Power Savings Bond		
Series I	**957**	53,211
Series II	**77,843**	82,064
Series III	**66,436**	79,972
Series IV	**99,530**	—
The Saskatchewan Development Fund Act		
Guaranteed Investments	**2,817**	3,790
The Saskatchewan Mining Development Corporation Act		
Letter of Credit (U.S. Funds — maximum $14,500,000 U.S.)	**4,690**	4,959
Her Majesty in the Right of Canada	**19,947**	10,330
The Saskatchewan Oil and Gas Corporation Act		
Saskatchewan Oil Bonds	**15,000**	15,000
	522,043	509,558
Other		
The Agricultural Incentives Act		
Agricultural Incentives Loan	**—**	117
Agriculture Credit Corporation of Saskatchewan Operating Loans	**312**	732
The Agricultural Societies Act		
Loans to Exhibition Associations	**727**	1,069
The Co-operatives Guarantee Act		
Saskatchewan Co-op Credit Society — Loans to Co-operatives	**796**	649
The Family Farm Credit Act		
Co-op Trust Company	**141**	199
The Farmer's Counselling and Assistance Act	**45,775**	34,901
The Feeder Associations Loan Guarantee Act	**8,631**	1,422
The Government Organizations Act	**204**	—
The Housing and Special Care Homes Act		
Senior Citizens Housing	**1,337**	1,416
The Department of Tourism and Small Business Act		
Loans to Small Business	**1,077**	1,163
The NewGrade Energy Inc. Act		
NewGrade Energy Inc.	**233,302**	—
The Pulp and Paper Mills Act		
Weyerhaeuser Canada Ltd.	**70,697**	9,260
	362,999	50,928
	$885,042	$560,486

** The amount is net of $2,274,377 which is Manalta's equity in the Sinking Fund administered by the Minister of Finance. ($1,740,062 — 1987)

NOTE: In addition to the amount shown, there is a contingent liability for interest accrued on these items.

Government of the Province of Saskatchewan Consolidated Fund

Schedule 12

Summary of Public Debt Transactions

March 31, 1988

($ Thousands)

	Balance, Beginning of Year	Sold	Redeemed	Exchange Rate Adjustment**	Balance, End of Year
Debentures	$ 7,394,556	$ 1,536,479	$ 465,530	$ (92,420)	$ 8,373,085
Treasury Bills	650,000	2,650,000	2,650,000	—	650,000
Promissory Notes	1,762,615	6,433,673	6,996,908	—	1,199,380
	$ 9,807,171	$ 10,620,152	$ 10,112,438	$ (92,420)	$ 10,222,465

**Reflects the difference in conversion values at March 31, 1987 and March 31, 1988, resulting from converting $ U.S. debt into $ Canadian.

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the statement of financial position of the Saskatchewan Heritage Fund as at March 31, 1988 and the statements of equity, revenue and expenditure, loan, investment and deposit activity, changes in financial position and cumulative provincial development expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Saskatchewan Heritage Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

W. G. Lutz

Regina, Saskatchewan,
November 28, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Saskatchewan Heritage Fund

Statement of Financial Position

March 31, 1988

($ Thousands)

	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	1988 Total	1987 Total
Assets							
Schedule							
1 Cash and Short-Term Investments *(Note 1d)*	$ —	$ 624	$ 7,767	$ —	$ 980	$ 9,371	$ 10,356
2 Short-Term Loans to Crown Entities *(Note 1e)*	—	46,000	—	—	45,000	91,000	86,800
Amount Receivable from the Consolidated Fund *(Note 1f)*	489,433	13,655	—	29,142	9,516	541,746	466,100
3 Loans to Crown Entities *(Note 1g)*	41,383	2,448	—	—	—	43,831	50,664
Loans and Sales Agreements *(Note 1h)*	—	—	—	5,348	—	5,348	5,810
4 Other Loans *(Note 1i)*	—	—	—	—	—	—	60,678
5 Investments in Crown Entities *(Note 1j)*	747,229	77,583	—	—	—	824,812	747,230
Investment in Agricultural Land and Related Assets *(Note 1k)*	—	—	—	149,946	—	149,946	157,175
6 Other Investments *(Note 1l)*	—	—	—	—	4,967	4,967	6,851
Total Assets	$1,278,045	$ 140,310	$ 7,767	$ 184,436	$ 60,463	$1,671,021	$1,591,664
Liabilities and Equity							
Loan from the Consolidated Fund *(Note 1m)*	$ —	$ —	$ —	$ 184,436	$ —	$ 184,436	$ 184,436
Equity (Note 2a)	1,278,045	140,310	7,767	—	60,463	1,486,585	1,407,228
Total Liabilities and Equity	$1,278,045	$ 140,310	$ 7,767	$ 184,436	$ 60,463	$1,671,021	$1,591,664

(See Accompanying Notes)

Saskatchewan Heritage Fund

Statement of Equity

For the Year Ended March 31, 1988

($ Thousands)

	1988						1987
	Resources Division	*Energy Security Division*	*Environmental Protection Division*	*Agricultural Division*	*Research and Development Division*	*Total*	*Total*
Unallocated Equity, Beginning of Year	$1,208,900	$ 91,704	$ —	$ —	$ 56,603	$1,357,207	$1,291,878
Excess of Revenue Over Expenditure, Net of Inter-divisional Transfers	70,978	5,723	629	1,582	3,860	82,772	71,827
Loss on Sale of Land	—	—	—	(1,582)	—	(1,582)	(116)
Provision for Loss — Loans to Crown Entities	(1,833)	—	—	—	—	(1,833)	(1,833)
Transfer to Reserves	—	(3,742)	(629)	—	—	(4,371)	(4,549)
Unallocated Equity, End of Year	$1,278,045	$ 93,685	$ —	$ —	$ 60,463	$1,432,193	$1,357,207
Reserves, Beginning of Year	—	42,883	7,138	—	—	50,021	45,472
Transfers to Reserves	—	3,742	629	—	—	4,371	4,549
Reserves, End of Year	—	46,625	7,767	—	—	54,392	50,021
Total Equity, End of Year	$1,278,045	$ 140,310	$ 7,767	$ —	$ 60,463	$1,486,585	$1,407,228

(See Accompanying Notes)

Saskatchewan Heritage Fund

Statement of Revenue and Expenditure

For the Year Ended March 31, 1988

($ Thousands)

	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	1988 Total	1987 Total
Revenue							
Non-Renewable Resource Revenue							
Coal	$ 18,439	$ –	$ –	$ –	$ –	$ 18,439	$ 13,557
Natural Gas	22,178	–	–	–	–	22,178	21,887
Oil	347,261	–	–	–	–	347,261	212,926
Potash	48,899	–	–	–	–	48,899	36,982
Sodium Sulphate	812	–	–	–	–	812	1,085
Uranium	19,718	–	–	–	–	19,718	17,807
Other Non-Renewable Resources	1,187	–	–	–	–	1,187	763
Total Non-Renewable Resource Revenue	458,494	–	–	–	–	458,494	305,007
Agricultural Lands Revenue							
Land Sales	–	–	–	7,758	–	7,758	6,490
Lease Revenue	–	–	–	11,681	–	11,681	9,836
Interest and Other	–	–	–	1,242	–	1,242	1,174
Total Agricultural Lands Revenue	–	–	–	20,681	–	20,681	17,500
Investment Revenue	233	10,329	629	36	4,544	15,771	10,200
Other Revenues	–	–	–	–	32	32	43
Total Revenue Before Inter-Divisional Transfers	458,727	10,329	629	20,717	4,576	494,978	332,750
Inter-divisional Transfers	(14,872)	–	–	14,872	–	–	–
Total Revenue, Net of Inter-Divisional Transfers	$443,855	$10,329	$629	$35,589	$4,576	$494,978	$332,750

(See Accompanying Notes)

Expenditure

Fund Dividend to Consolidated Fund *(Note 2b)*	$370,000	$ —	$ —	$ —	$ —	$370,000	$200,000
Compensation Payments for Oil Rights Acquired by the Crown	2,390	—	—	—	—	2,390	2,306
Interest on Refunds of Taxes	35	—	—	—	—	35	7
Grants Pursuant to the Canada-Saskatchewan Heavy Oil Agreement	—	384	—	—	—	384	207
Payments for Projects Pursuant to the Canada-Saskatchewan Heavy Oil and Fossil Fuel Research, Development and Demonstration Agreement	—	4,090	—	—	—	4,090	4,349
Payments Pursuant to the Canada-Saskatchewan Economic and Regional Development Agreement	330	—	—	—	—	330	558
Payments for Research and Development	—	—	—	—	705	705	2,680
Payments of Interest Rebates	—	—	—	16,979	—	16,979	18,213
Payments to Cover Deficiency of Land Bank Lease Fees in Meeting the Interest Costs Owing on Transferred Land Bank Land (Note 1m)	—	—	—	8,586	—	8,586	9,025
Payments Under Trust Certificates	122	—	—	—	—	122	133
Research Grants	—	4	—	—	—	4	42
Administrative Expenses of the Canada-Saskatchewan Heavy Oil Agreement, and Alternative Fuel Test Program	—	128	—	—	—	128	167
Grants for Agricultural Lessees' Share of Compensation and Rental Payments for Surface Leases	—	—	—	579	—	579	648
Grants Pursuant to the Canadian Subsidy Agreement on Advanced Technology	—	—	—	—	11	11	978
Refunds Pursuant to the Farmers' Oil Royalty Refund Act	—	—	—	7,863	—	7,863	21,610
Total Expenditure	$372,877	$ 4,606	$ —	$ 34,007	$ 716	$412,206	$260,923
Excess of Revenue Over Expenditure, Net of Inter-divisional Transfers	$ 70,978	$ 5,723	$ 629	$ 1,582	$ 3,860	$ 82,772	$ 71,827

(See Accompanying Notes)

Saskatchewan Heritage Fund

Statement of Loan, Investment and Deposit Activity

For the Year Ended March 31, 1988

($ Thousands)

	Resources Division	Energy Security Division	Environmental Protection Division	Agricultural Division	Research and Development Division	1988 Total	1987 Total
Receipts							
Loans							
Potash Corporation of Saskatchewan Loans and Sale Agreements	$ 5,000	$ —	$ —	$ —	$ —	$ 5,000	$ 5,000
Newgrade Energy Inc.	—	—	—	834	—	834	618
Investments	—	60,678	—	—	—	60,678	—
Agricultural Land and Related Assets:							
Recovery of Investment	—	—	—	6,220	—	6,220	2,289
NewGrade Energy Inc.	—	735	—	—	—	735	—
Other	—	—	—	—	1,149	1,149	2,282
Total Receipts	5,000	61,413	—	7,054	1,149	74,616	10,189
Disbursements							
Other Loans							
NewGrade Energy Inc.	—	—	—	—	—	—	54,578
Investments							
Agricultural Land and Related Assets	—	—	—	944	—	944	429
Crown Investments Corp. of Sask.	—	77,583	—	—	—	77,583	—
Total Disbursements	—	77,583	—	944	—	78,527	55,007
Excess of Receipts Over Disbursements	$ 5,000	$(16,170)	$ —	$ 6,110	$ 1,149	$(3,911)	$(44,818)

(See Accompanying Notes)

Saskatchewan Heritage Fund

Statement of Changes in Financial Position

For the Year Ended March 31, 1988

($ Thousands)

						1988	1987
	Resources Division	*Energy Security Division*	*Environmental Protection Division*	*Agricultural Division*	*Research and Development Division*	*Total*	*Total*
Cash, Short-Term Investments and Loans, and Amount Receivable from the Consolidated Fund, Beginning of Year	**$413,453**	**$ 70,727**	**$ 7,138**	**$ 21,451**	**$ 50,487**	**$563,256**	$536,247
Revenue and Expenditure							
Revenue, Net of Inter-divisional Transfers	**443,855**	**10,329**	**629**	**35,589**	**4,576**	**494,978**	332,750
Expenditure	**372,877**	**4,606**	**—**	**34,007**	**716**	**412,206**	260,923
Excess of Revenue Over Expenditure, Net of Inter-Divisional Transfers	**70,978**	**5,723**	**629**	**1,582**	**3,860**	**82,772**	71,827
Loan, Investment and Deposit							
Receipts	**5,000**	**61,413**	**—**	**7,054**	**1,149**	**74,616**	10,189
Disbursements	**—**	**77,583**	**—**	**944**	**—**	**78,527**	55,007
Excess of Receipts Over Disbursements	**5,000**	**(16,170)**	**—**	**6,110**	**1,149**	**(3,911)**	(44,818)
Increase (Decrease) During the Year	**75,978**	**(10,447)**	**629**	**7,692**	**5,009**	**78,861**	27,009
Cash, Short-Term Investments and Loans, and Amount Receivable from the Consolidated Fund, End of Year	**$489,431**	**$ 60,280**	**$ 7,767**	**$ 29,143**	**$ 55,496**	**$642,117**	$563,256

(See Accompanying Notes)

Saskatchewan Heritage Fund

Statement of Cumulative Provincial Development Expenditure

For the Year Ended March 31, 1988

($ Thousands)

	1988		*1987*	
	Current Year Expenditure	*Cumulative Year Expenditure*	*Current Year Expenditure*	*Cumulative Year Expenditure*
Resource, Economic, and Industrial Development				
Beauval — Pinehouse Development Road	$ —	$ 4,062	$ —	$ 4,062
Buffalo Narrows Causeway	—	2,532	—	2,532
Buffalo Narrows Northern Development Airport	—	2,631	—	2,631
Buffalo Narrows Northern Development Airport — Facilities	—	267	—	267
Cluff Lake Development Road	—	4,813	—	4,813
Forestry Development Roads	—	1,384	—	1,384
Interprovincial Steel and Pipe Corporation Ltd. — Plant Expansion	—	2,803	—	2,803
Key Lake Development Road	—	6,436	—	6,436
La Ronge Aircraft Maintenance Facility	—	2,261	—	2,261
Northern Highway No. 2	—	784	—	784
Northern Highway No. 105	—	548	—	548
Northern Highway No. 106	—	12,586	—	12,586
Northern Highway No. 155	—	5,394	—	5,394
Resource Research Facility — Saskatoon	—	3,684	—	3,684
Total Resource, Economic, and Industrial Development	—	50,185	—	50,185
Health and Education				
Grant to the Saskatchewan Cancer Foundation	—	1,025	—	1,025
Grant to the University Hospital — Capital	—	17,614	—	17,614
Institute of Applied Arts and Sciences — Prince Albert	—	2,071	—	2,071
Provincial Laboratory Building	—	162	—	162
Saskatchewan Rehabilitation Centre	—	741	—	741
Saskatchewan Technical Institute Expansion	—	6,874	—	6,874
Saskatoon Hospitals Construction Program	—	1,231	—	1,231
University of Saskatchewan — Engineering Building Construction	—	27,525	—	27,525
University of Saskatchewan — Geological Sciences Building Construction	—	1,650	—	1,650
University of Saskatchewan — Veterinary College Building Expansion	—	12,540	—	12,540
Total Health and Education	—	71,433	—	71,433
Culture and Recreation				
Moose Jaw Wild Animal Park Development	—	2,519	—	2,519
Parks Facilities Development	—	2,402	—	2,402
Parks Facilities Development — Cypress Hills	—	549	—	549
Restoration of Northwest Territorial Government Administration Building	—	688	—	688
Restoration of Saskatchewan House	—	4,487	—	4,487
Saskatchewan Archives Building	—	284	—	284
1979 Western Canada Summer Games Inc. — Athletic Field House Grant	—	1,750	—	1,750
Total Culture and Recreation	—	12,679	—	12,679

Saskatchewan Heritage Fund

Statement of Cumulative Provincial Development Expenditure — (Concluded)

For the Year Ended March 31, 1988

	1988		1987	
($ Thousands)	*Current Year Expenditure*	*Cumulative Year Expenditure*	*Current Year Expenditure*	*Cumulative Year Expenditure*
Municipal				
Construction of Court Houses — Regina and Saskatoon	—	25	—	25
Grant to the City of Lloydminster for Water Supply Project	—	9,150	—	9,150
Grants Under the Community Capital Fund Program	—	69,106	—	69,106
Souris River Valley Project	—	137	—	137
Total Municipal	—	78,418	—	78,418
Total Provincial Development Expenditure	$ —	$212,715	$ —	$212,715

(See Accompanying Notes)

Saskatchewan Heritage Fund

Notes to the Financial Statements

For the Year Ended March 31, 1988

1. Significant Accounting Policies

General Policies

1a. Reporting Entity

These financial statements have been prepared for the purpose of disclosing the state of the Saskatchewan Heritage Fund at March 31, 1988 and the results of its financial activities for the year then ended in accordance with the statutory authorities governing its operation.

The Saskatchewan Heritage Fund is a special purpose fund established under *The Heritage Fund (Saskatchewan) Act* to receive all non-renewable resource revenues of the Province, revenues from certain agricultural lands, interest and dividends on loans and investments made by the Fund, and any gains on disposals of investments held by the Fund.

The Fund is comprised of five divisions: The Resources Division, the Energy Security Division, the Environmental Protection Division, the Agricultural Division, and the Research and Development Division. The Agricultural Division and the Research and Development Division were created April 1, 1983 by *The Heritage Fund (Saskatchewan) Amendment Act, 1983*.

1b. Basis of Accounting

The financial statements of the Fund are prepared using a modified cash basis for a fiscal year commencing on April 1 and ending on March 31. Revenues are recorded as received and expenditures are charged to the accounts when payment is made. In addition, revenues received in the 30 days of April in respect of revenue raised up to March 31 of the preceding fiscal year are taken into revenue of the preceding fiscal year, and payments made during the 30 days of April which are for goods and services received in the preceding fiscal year are reported as expenditures of the preceding fiscal year.

1c. Classification of Financial Transactions

In accounting for the financial transactions, a distinction is drawn between those transactions which affect equity and those which affect recorded assets and liabilities. The equity of the Fund is the difference between recorded assets and liabilities and represents the difference between accumulated revenues and accumulated expenditures. Transactions are recorded within two categories in the Fund: Revenue and Expenditure, which only affect equity and Lending and Investing which affect recorded assets and liabilities.

- **Revenue and Expenditure**

Revenue and expenditure relate to normal operating activities.

- **Revenue**

Revenue includes revenues raised through taxation and royalties from non-renewable resources, income from investments, lease revenues and accounting gains on the sale of certain agricultural lands.

- **Expenditure**

Expenditure includes payments for goods and services, grants, the acquisition or construction of fixed assets and Fund Dividends paid to the Consolidated Fund.

- **Lending and Investing**

These transactions result from lending and investing functions which include the Fund's lending and investing activity in various Crown Corporations and agencies, other organizations and individuals, and in Agricultural Land and Related Assets acquired for resale.

- **Assets and Liabilities**

In general terms assets of the Fund consist of cash and short-term investments, loans to or investments in crown entities and other organizations and individuals, and investment in Agricultural Land and Related Assets. Capital Assets are treated as an expenditure in the year of purchase.

Liabilities consist of a loan from the Consolidated Fund.

Saskatchewan Heritage Fund

Notes to the Financial Statements — (Continued)

1. Significant Accounting Policies — (Concluded)

Specific Policies

1d. Cash and Short-Term Investments

- **Cash**

Cash is the balance on hand at March 31, adjusted in accordance with the modified cash basis of accounting as described in note 1b.

- **Short-Term Investments**

Short-term investments represent those investments purchased under authority of *The Heritage Fund (Saskatchewan) Act*. These investments consist mainly of chartered bank notes, treasury bills, commercial paper and bonds maturing within one year.

Short-term investments are carried at cost. Any gain (loss) on disposal of short-term investments is recorded as revenue (expenditure).

1e. Short-Term Loans to Crown Entities

These represent interest bearing loans made for a period of less than one year. Short-term loans are valued at cost.

1f. Amount Receivable From the Consolidated Fund

This represents the balance of cash transactions held by the Consolidated Fund on behalf of the Fund, except for cash received from interest and dividends which is deposited directly into the Fund. No interest accrues on this balance.

1g. Loans to Crown Entities

These are loans made for a period of greater than one year to crown corporations, boards and commissions and generally have fixed terms of repayment. With the exception of the Saskatchewan Grain Car Corporation, the loans are all interest bearing.

Loans are valued at cost. In cases where the liabilities of a crown entity significantly exceed the estimated realizable value of its assets and the accumulated deficit is not funded by an appropriation, the loan carried will be written down. All write-downs are charged directly to equity.

1h. Loans and Sale Agreements

Loans and Sale Agreements represent loans to lessees, and amounts due on Sales Agreements for the sale of Agricultural Land and Related Assets less the unrealized gain in accordance with the accounting policy which provides that gains are included in revenue but are only recorded when cash is received. At March 31, 1988, long-term sales agreements outstanding total $1,934,000. Of this amount, $637,000 reflects the cost of land sold and is included in Loan and Sales Agreements. The balance of $1,297,000 represents the unrealized gain on the sales and will be recorded as cash is received.

1i. Other Loans

Other loans are those made to nongovernment agencies or individuals and are subject to a variety of interest rates and terms of repayment.

Other loans are carried at cost and will be revalued if it becomes evident that they are uncollectible. All write-downs are charged directly to equity.

Interest received from these loans is recorded as revenue.

1j. Investments in Crown Entities

Investments in crown entities represent long-term equity advances which are non-interest bearing and have no fixed terms of repayment.

Investments are valued at original cost. Revaluation of the investment will occur when the liabilities of the crown entity significantly exceed the net realizable value of its assets and the accumulated deficit is not funded by appropriation. Any write-downs reducing the carrying value of the investment are charged directly to equity.

Dividends from the investments are recorded as revenue.

1k. Investment in Agricultural Land and Related Assets

The Heritage Fund (Saskatchewan) Amendment Act, 1983 transferred the assets and liabilities of the former Saskatchewan Land Bank Commission to the Agricultural Division of the Saskatchewan Heritage Fund effective April 1, 1983. Investment in Agricultural Land and Related Assets represents the cost of land and improvements held for resale.

Sales of these lands and improvements are recorded as a recovery of investment in amounts equal to the cost and any gains are recorded as revenue when received. Where the sale involves a long-term sales agreement, the amount equal to the cost of the investment sold is recorded as an asset; any amount due in respect of a gain on the sale is recorded as revenue only upon collection. Any loss on the sale of these lands and improvements is charged directly to equity.

Saskatchewan Heritage Fund

Notes to the Financial Statements — (Concluded)

Specific Policies — (Concluded)

1l. Other Investments

These investments are carried at cost and will be revalued if it becomes evident that there has been a permanent reduction in the value of the investment.

Any write-down of an investment is charged directly to equity.

1m. Loan from the Consolidated Fund

This represents a long-term obligation to the Consolidated Fund in respect of an interest bearing loan previously due from the Saskatchewan Land Bank Commission. Pursuant to provisions of The Farm Purchase Program Act the Farm Purchase Program Fund is authorized to receive the lease revenues on the land formerly owned by the Saskatchewan Land Bank Commission and in turn, to pay the interest on the loan from the Consolidated Fund. Accordingly, $19,927,664 was paid by the Farm Purchase Program Fund to the Consolidated Fund in 1987-88 as interest expense on the outstanding loan. Pursuant to provisions of The Heritage Fund (Saskatchewan) Amendment Act, 1983, and as provided by appropriation, a payment of $8,585,999 was made from the Saskatchewan Heritage Fund to the Farm Purchase Program Fund to cover the deficiency of the lease fees in meeting the interest costs.

2. Additional Information

2a. Equity

Equity of the Fund consists of two components: unallocated equity and reserve accounts. The reserve accounts were established pursuant to Treasury Board Directive as authorized by section 14 of The Heritage Fund (Saskatchewan) Act.

Within the Energy Security Division, an Energy Security Reserve has been created for the purpose of funding the future development of energy resources. Within the Environmental Protection Division, an Environmental Protection Reserve has been created to provide for contingency funding to mitigate unforeseen environmental problems related to uranium milling.

2b. Fund Dividend to the Consolidated Fund

An annual appropriation in the Saskatchewan Heritage Fund provides for fund dividends to the Consolidated Fund. Payments are made upon the direction of the Minister of Finance.

2c. Comparative Information

Certain of the 1987 figures have been reclassified to conform with the current year presentation; however, with regard to expenditures of the prior year, the figures are reported on the same basis as the estimates of the prior year.

Saskatchewan Heritage Fund

Schedule 1

Cash and Short-Term Investments

March 31, 1988

	($ Thousands)	
	1988	*1987*
Cash		
Energy Security Division	**$ 24**	$ 4
Environmental Protection Division	**55**	7
Research and Development Division	**5**	5
	84	16
Short-Term Investments		
Energy Security Division	**600**	1,279
Environmental Protection Division	**7,712**	7,131
Research and Development Division	**975**	1,930
	9,287	10,340
	$ 9,371	$ 10,356

The market value of the Short-Term Investments at March 31, 1988 is $9,376,865 (March 31, 1987 — $10,428,742).

Saskatchewan Heritage Fund

Schedule 2

Short-Term Loans to Crown Entities

March 31, 1988

	($ Thousands)	
	1988	*1987*
Energy Security Division		
Crown Investments Corporation of Saskatchewan	**$46,000**	$41,600
Research and Development Division		
Crown Investments Corporation of Saskatchewan	**45,000**	45,200
	$91,000	$86,800

Saskatchewan Heritage Fund *Schedule 3*

Loans to Crown Entities

March 31, 1988

	($ Thousands)	
	1988 Ending Balance	*1987 Ending Balance*
Resources Division		
Potash Corporation	**$ –**	$ 5,000
Saskatchewan Grain Car Corporation	**46,350**	46,350
Less: Provision for Loss	**(4,967)**	(3,134)
	41,383	48,216
Energy Security Division		
Saskatchewan Power Corporation	**2,448**	2,448
	$43,831	$50,664

Saskatchewan Heritage Fund *Schedule 4*

Other Loans

March 31, 1988

	($ Thousands)	
	1988	*1987*
Energy Security Division		
NewGrade Energy Inc.	**$ –**	$60,678
	$ –	$60,678

Saskatchewan Heritage Fund — *Schedule 5*

Investment in Crown Entities

March 31, 1988

	($ Thousands) 1988	1987
Resources Division		
Crown Investments Corporation of Saskatchewan	**$109,976**	$109,976
Potash Corporation of Saskatchewan	**418,553**	418,554
Saskatchewan Mining Development Corporation	**218,700**	218,700
	747,229	747,230
Energy Security Division		
Crown Investments Corporation of Saskatchewan	**77,583**	—
	$824,812	$747,230

Saskatchewan Heritage Fund — *Schedule 6*

Other Investments

March 31, 1988

	($ Thousands) 1988	1987
Energy Security Division		
NewGrade Energy Inc.	**$ —**	$ 735
Research and Development Division		
Federal Government Bonds	**1,037**	1,434
Provincial Government Bonds	**3,268**	3,410
Corporate Bonds	**—**	250
Saskatchewan Municipal Bonds	**662**	1,022
	4,967	6,116
	$ 4,967	$ 6,851

The market value of Long-Term Investments in bonds at March 31, 1988 is $5,031,468 (March 31, 1987 — $6,314,855.)

Part B — Additional Information

Details of Public Debt Outstanding

Public Issue Debentures

March 31, 1988

Date of Issue	*Date of Maturity*	*Interest Rate %*	*Date of Interest Payments*	*Where Payable*	*Currency*	*Purpose of Issue*	*Amount Outstanding*	*Total Issue Outstanding*	*Equity of Applicable Sinking Fund*	*Sinking Fund Contribution Made 1987-88*
July 22/81	July 22/88	15.60	July 22 and Jan. 22	London	Can.	CIC	$ 40,000,000.00	$ 40,000,000.00	$	$ ......
(The original issue of $100,000,000 to be redeemed $30,000,000 July 22/86, $30,000,000.00 July 22/87, and $40,000,000.00 July 22/88; Non Callable)										
Aug. 15/68	Aug. 15/88	7¼	Feb. 15 and Aug. 15	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power	11,025,500.00	11,025,500.00	11,618,443.86	330,765.00
(Callable in whole but not in part on any interest payment date on or after August 15, 1986)										
Oct. 12/83	Oct. 12/88	11½	April 12 and Oct. 12	R. W. T. M. St.J. V. E.	Can.	Consolidated Fund	125,000,000.00	125,000,000.00	......	......
(Non Callable)										
Dec. 2/83	Dec. 21/88	10¾	June 21 and Dec. 21	R. W. T. M. St.J. V. E.	Can.	CIC	100,000,000.00	100,000,000.00	......	......
(Non Callable)										
Feb. 15/69	Feb. 15/89	7 5/8	Feb. 15 and Aug. 15	N.Y.	U.S.	Sask Power	11,300,000.00	11,300,000.00**	12,466,049.88	339,000.00
(Callable in whole or in part by lot on or after February 15, 1984)										
Feb. 24/82	Feb. 24/89	16¾	Feb. 24 and Aug. 24	London	Can.	Sask Power	60,000,000.00	60,000,000.00	......	......
(The original issue of 100,000,000 to be redeemed $20,000,000 February 24/87, $20,000,000 Feb. 24/88, and $60,000,000 February 24/89; Non Callable)										
March 15/82	March 15/89	16	March 15	N.Y., Brussels, Frankfurt/Main, London, Luxemburg, Paris, Zurich	U.S.	SDMC CIC	50,000,000.00 75,000,000.00	125,000,000.00**	......	......
(Non Callable)										
Sept. 12/84	Sept. 12/89	12¼	March 12 and Sept. 12	R. W. T. M. St.J. V. E.,H.	Can.	Consolidated Fund	100,000,000.00	100,000,000.00	......	......
(Non Callable)										
Sept. 12/86	Sept. 12/89	6¼	Sept. 12	Zurich	Can.	ACS	68,400,000.00	68,400,000.00	......	......
(This Swiss franc/Canadian dollar dual currency issue has principal in Canadian dollars with annual interest in Swiss francs. These interest payments have been converted by forward contract to Canadian dollars; Non Callable)										
Nov. 15/84	Nov. 15/89	11 7/8	Nov. 15	N.Y., Brussels, U.S., Frankfurt/Main, London, Luxembourg, Paris, Zurich	U.S.	SDMC Consolidated Fund	60,000,000.00** *53,200,000.00	113,200,000.00	......	......
*The Province's share of the original issue, $40,000,000 11 7/8% U.S. debentures has been converted by forward contract to $53,200,000 Canadian with an effective interest rate of 12.31%. (Non Callable)										
Feb. 12/87	Feb. 12/90	8½	Feb. 12	London, Regina, Frankfurt, Paris, Geneva, Brussels, Luxembourg	Can.	CIC ACS	60,000,000.00 90,000,000.00	150,000,000.00	......	......
(Non Callable)										
March 22/83	March 15/90	10¾	March 15	N.Y.	U.S.	SMDC CIC	75,000,000.00 50,000,000.00	125,000,000.00**	......	......
(Non Callable)										

Details of Public Debt Outstanding

Public Issue Debentures — (Continued)

Date of Issue	Date of Maturity	Interest Rate %	Date of Interest Payments	Where Payable	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution Made 1987-88
March 28/85	March 28/90	9.53	March 28	Tokyo	Can.	MFC Consolidated Fund	28,013,536.50 28,013,536.50	56,027,073.00	......	......
(The original issue of 10,000,000,000 7.4% Yen debentures, with semi-annual interest payments has been converted by forward contract to $56,027,073 Canadian with annual interest payments and an effective interest rate of 9.53%; Non Callable)										
July 30/87	July 30/90	9½	July 30	London, Regina, Frankfurt, Paris, Geneva, Brussels, Luxembourg	Can.	ACS	150,000,000.00	150,000,000.00	......	......
(Non Callable)										
Oct. 22/87	Oct. 1/90	5*****	April 1 and Oct. 1	Any Canadian Branch of the Royal Bank of Canada	Can.	Consolidated Fund	125,000,000.00	125,000,000.00	......	......
*****This debenture pays additional interest each October based on a percentage of the annual percentage gain in the New York Stock exchange Composite Index (Non Callable)										
Oct. 1/65	Oct. 1/90	4 7/8	Oct. 1 and April 1	N.Y.	U.S.	Sask Power Sask Tel	2,950,000.00 5,900,000.00	8,850,000.00**	15,561,498.52	265,500.00
(Callable in whole or in part by lot on any date on or after October 1, 1975)										
Nov. 27/85	Nov. 27/90	7	Nov. 27 and May 27	Tokyo	Can.	CIC Consolidated Fund	14,727,540.50 58,910,162.00	73,637,702.50	......	......
(The original Loan of 15,000,000,000 Yen has been converted by forward contract to $73,637,702.50 Canadian; Non Callable)										
Dec. 1/70	Dec. 1/90	8¾	Dec. 1 and June 1	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power	15,000,000.00	15,000,000.00	17,832,634.03	300,000.00
(Callable in whole but not in part on any interest payment date on or after December 1, 1987)										
Jan. 15/86	Jan. 15/91	9½	Jan. 15 and July 15	Any Canadian Branch of the Royal Bank of Canada	Can.	Consolidated Fund SEDCO	184,000,000.00 16,000,000.00	200,000,000.00	......	......
(The original issue of $150,000,000 was re-opened on October 15, 1986 and an additional $50,000,000 was issued; Non Callable)										
March 5/86	March 5/91	8½	March 5	Brussels, Frankfurt/Main, Geneva, London, Paris, Luxembourg	U.S.	SMDC CIC	35,000,000.00 115,000,000.00	150,000,000.00**	......	......
(Non Callable)										
April 9/86	April 9/91	variable	April 9	Tokyo, London, Luxembourg, Brussels, N.Y.	Can.	Consolidated Fund	113,927,727.90	113,927,727.90	......	......
(The original 7½% 15,000,000,000 Yen dual currency Yen/U.S. dollar forex linked notes in which the principal was due in U.S. dollars and the interest due in Yen has been converted by forward contract to U.S. dollars at an interest rate linked to LIBOR, and converted to Canadian dollars at an interest rate linked to Canadian treasury bills; Non Callable)										
Feb. 2/88	May 1/91-98	10-10¼	May 1 and Nov. 1	Any Canadian Branch of The Royal Bank of Canada	Can.	SPMC Consolidated Fund	50,000,000.00 100,000,000.00	150,000,000.00	......	......
(The holder of these debentures due May 1, 1998 can elect to redeem them on May, 1991. Interest is payable at a rate of 10% to May 1, 1991 and 10¼% subsequently)										

Details of Public Debt Outstanding

Public Issue Debentures — (Continued)

Date of Issue	Date of Maturity	Interest Rate %	Date of Interest Payments	Where Payable	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution Made 1987-88
July 1/61	July 1/91	5¾	July 1 and Jan. 1	R. W. T. M. St.J. V. E. H.	Can.	Sask Power	2,450,000.00	2,450,000.00	2,537,451.85	......
(Callable in whole but not in part on any interest payment date on or after July 1, 1989)										
July 24/86	July 24/91	7½	July 24	N.Y., Brussels, Frankfurt/ Main, London, Luxembourg, Paris, Zurich	U.S.	CIC CIC SMDC	50,000,000.00** 69,125,000.00*** 25,000,000.00**	144,125,000.00	......	......
***A portion of Crown Investment Corporation's share of the original issue $50,000,000 7½% U.S. debentures has been converted by forward contract of $69,125,000 Canadian										
Jan. 28/88	July 28/91	9	Jan. 21 and July 21	N.Y.	U.S.	SMDC	50,000,000.00	50,000,000.00**	......	......
(Non Callable)										
Oct. 1/81	Oct. 1/91	16 3/8	Oct. 1 and April 1	N.Y.	U.S.	Sask Power Sask Tel	150,000,000.00 50,000,000.00	200,000,000.00**	......	......
(Non Callable)										
Dec. 30/86	Dec. 30/91	9	June 30 and Dec. 30	Any Canadian Branch of the Royal Bank of Canada	Can.	CIC Consolidated Fund	65,000,000.00 85,000,000.00	150,000,000.00	......	......
(Non Callable)										
March 1/85	March 1/92	11.26	March 1	N.Y., Brussels, Frankfurt/ Main, London, Luxembourg, Paris, Zurich	Can.	MFC Consolidated Fund	26,710,000.00 106,840,000.00	133,550,000.00	......	......
(The original issue of $100,000,000, 10¼% U.S. debentures has been converted by forward contract to $133,550,000 Canadian; Non Callable)										
June 30/82	June 30/92	15 5/8	June 30	Zurich	U.S.	Sask Power	46,452,384.00	46,452,384.00**	......	......
(The original issue of 100,000,000 6¼% Swiss Franc debentures has been converted to $46,452,384 U.S.; Non Callable)										
July 25/85	July 25/92	7 7/8	July 25 Jan. 25	Tokyo	Can.	Consolidated Fund	61,629,172.67	61,629,172.67	......	......
(The original issue of 15,000,000,000 Yen has been converted by forward contract to $61,629,172.67 Canadian; Non Callable)										
Aug. 25/82	Aug. 15/92	15	Aug. 15	N.Y.	U.S.	CIC Sask Power	50,000,000.00 100,000,000.00	150,000,000.00**	......	......
(Non Callable)										
Feb. 25/88	Feb. 25/93	9¾	Feb. 25 and Aug. 25	Any Canadian Branch of The Royal Bank of Canada	Can.	SPMC ACS CIC	50,000,000.00 50,000,000.00 100,000,000.00	200,000,000.00	......	......
(Non Callable)										
March 24/88	March 24/93	9¼	March 24 and Sept. 24	Any Canadian Branch of The Royal Bank of Canada	Can.	CIC Consolidated Fund	100,000,000.00 100,000,000.00	200,000,000.00	......	......
(Non Callable)										
April 1/63	April 1/93	5¼	April 1 and Oct. 1	Bank of Montreal in H. St.J., M., T., W., R., S., E. and V.	Can.	Univ. of Sask	4,000,000.00	4,000,000.00	5,431,936.57	60,000.00
(Non Callable)										

Details of Public Debt Outstanding

Public Issue Debentures — (Continued)

Date of Issue	Date of Maturity	Interest Rate %	Date of Interest Payments	Where Payable	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution Made 1987-88
May 29/86	May 29/93	8.63	May 29	Tokyo	Can.	CIC Consolidated Fund	40,903,141.36 40,903,141.36	81,806,282.72	......	......
(The original 6.4% 10,000,000,000 Yen loan has been converted by forward contract to Canadian dollars with an effective interest rate of 8.63%; Non Callable)										
Jan. 15/64	Jan. 15/94	5½	Jan. 15 and July 15	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power	3,769,000.00	3,769,000.00	3,381,877.76	65,957.50
(Callable in whole but not in part on any interest payment date on or after January 15, 1991)										
March 2/88	March 2/95	9.625	March 2 and Sept. 2	Any Canadian Branch of The Royal Bank of Canada	Can.	ACS	200,000,000.00	200,000,000.00	......	......
Oct. 1/65	Oct. 1/95	5½	Oct. 1 and April 1	Bank of Montreal in H., St.J., M., T., W., R., S., E. and Van.	Can.	Univ. of Sask.	4,000,000.00	4,000,000.00	3,640,581.18	60,000.00
(Callable in whole but not in part on or after October 1, 1983)										
April 1/81	April 1/96	13 3/8	April 1 and Oct. 1	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	73,955,500.00 73,955,500.00	147,911,000.00	......	......
(Non Callable)										
April 16/86	April 16/96	9¾	April 16 and Oct. 16	Any Canadian Branch of the Royal Bank of Canada	Can.	CIC Consolidated Fund	35,000,000.00 165,000,000.00	200,000,000.00	......	......
(Non Callable)										
Sept. 17/86	Sept. 17/96	9	March 17 and Sept. 17	Any Canadian Branch of the Royal Bank of Canada	Can.	Consolidated Fund	285,000,000.00	285,000,000.00	......	......
(The original issue of $200,000,000 was re-opened April 17, 1987; Non Callable)										
Dec. 11/86	Dec. 11/96	9	June 11 and Dec. 11	Any Canadian Branch of the Royal Bank of Canada	Can.	Consolidated Fund	350,000,000.00	350,000,000.00	......	......
(Redeemable at the option of the holder on December 11, 1989)										
April 8/87	April 8/97	5½	April 8 and Oct. 8	Tokyo	Yen	Consolidated Fund	44,024,655.00	44,024,655.00	......	......
The issue of $5,000,000,000 Japanese Yen is shown in the Canadian dollar equivalent at .0088049 rate at the issue date. (March 31, 1988 rate — .009949). Principal and interest are due in the original currency. (Non Callable)										
Nov. 27/87	Nov. 27/97	5¼	Nov. 27	Zurich	SF	Consolidated Fund	87,320,991.97	87,320,991.97	......	......
The issue of 100,000,000 Swiss Francs is shown in the Canadian dollar equivalent at .87321 the rate at the issue date (March 31, 1988 — .9058). Interest payments have been hedged to Canadian dollars while the principal is due in the original currency. (Non Callable)										
Feb. 15/73	Feb. 15/98	7¾	Feb. 15 and Aug. 15	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	25,000,000.00 5,000,000.00	30,000,000.00	15,088,959.26	450,000.00

Details of Public Debt Outstanding

Public Issue Debentures — (Continued)

Date of Issue	Date of Maturity	Interest Rate %	Date of Interest Payments	Where Payable	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution Made 1987-88
Feb 17/88	Feb 17/98	4¼	Feb 17	Zurich	SF	Consolidated Fund	145,095,762.00	145,095,762.00		
The issue of 150,000,000 Swiss Francs is shown in the Canadian dollars equivalent at .96731, the rate at the issue date. (March 31, 1988 — .9058). Interest payments have been hedged to Canadian Dollar while the principal is due in the original currency. (Non Callable)										
Dec. 3/73	Dec. 3/98	8¼	Dec. 3 and June 3	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	15,000,000.00 15,000,000.00	30,000,000.00	9,899,139.97	300,000.00
(Callable in whole but not in part on any interest payment date on or after December 3, 1993)										
Dec. 2/74	Dec. 2/99	10	June 2 and Dec. 2	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	20,000,000.00 25,000,000.00	45,000,000.00	14,460,774.42	450,000.00
(Callable in whole but not in part on any interest payment date on or after December 2, 1994)										
June 2/80	June 2/00	11¾	June 2 and Dec. 2	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	50,000,000.00 25,000,000.00	75,000,000.00	8,942,463.77	750,000.00
(Callable in whole but not in part on any interest payment date on or after June 2, 1997)										
Nov. 3/75	Nov. 3/00	9 7/8	Nov. 3 and May 3	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	2,962,857.14 2,222,142.86	5,185,000.00	1,404,168.52	51,850.00
(Callable in whole but not in part on any interest payment date on or after November 3, 1995)										
April 1/76	April 1/01	10¼	April 1 and Oct. 1	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	50,000,000.00 25,000,000.00	75,000,000.00	17,322,911.84	750,000.00
(Callable April 1, 1996 in whole or on any interest payment date thereafter)										
Feb. 1/77	Feb. 1/02	9	Feb. 1 and Aug. 1	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	50,000,000.00 25,000,000.00	75,000,000.00	16,269,582.27	750,000.00
(Callable February 1, 1997 or on any interest payment date thereafter in whole but not in part)										
Dec. 1/82	Dec. 1/02	13	June 1 Dec. 1	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Tel Sask Power	75,000,000.00 75,000,000.00	150,000,000.00	10,701,977.92	1,500,000.00
(Callable in whole but not in part on any interest payment date on or after Dec. 1/2000)										
March 30/83	March 30/03	12¼	March 30 and Sept. 30	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	350,000,000.00 25,000,000.00	375,000,000.00	21,660,162.75	3,750,000.00
(The original issue of $150,000,000.00 was reopened December 21, 1983 — $125,000,000.00 and April 30, 1985 — $100,000,000.00; Callable in whole but not in part on any interest payment date on or after March 30, 2001)										
June 15/78	June 15/03	9½	June 15 and Dec. 15	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	45,000,000.00 30,000,000.00	75,000,000.00	12,986,867.59	750,000.00
(Callable as a whole on June 15, 1998 or on any interest payment date thereafter)										

Details of Public Debt Outstanding

Public Issue Debentures — (Concluded)

Date of Issue	Date of Maturity	Interest Rate %	Date of Interest Payments	Where Payable	Currency	Purpose of Issue	Amount Outstanding	Total Issue Outstanding	Equity of Applicable Sinking Fund	Sinking Fund Contribution Made 1987-88
May 15/79	May 15/04	10	May 15 and Nov. 15	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power Sask Tel	60,000,000.00 40,000,000.00	100,000,000.00	14,577,122.68	1,000,000.00
(Callable in whole but not in part on May 15, 1999 or on any interest payment date thereafter)										
Dec. 30/86	Dec. 30/04	9 5/8	June 30 and Dec. 30	Any Canadian Branch of the Royal Bank of Canada	Can.	Sask Power	100,000,000.00	100,000,000.00	—	—
(Non Callable)										
Nov. 15/76	Nov. 15/06	8.70	Nov. 15 and May 15	N.Y.	U.S.	Sask Power Sask Tel	75,000,000.00 50,000,000.00	125,000,000.00**	28,261,642.34	1,250,000.00
(Callable November 15, 1991 in whole or in part by lot thereafter)										
May 15/77	May 15/07	8 5/8	May 15 and Nov. 15	N.Y.	U.S.	Sask Power Sask Tel	75,000,000.00 50,000,000.00	125,000,000.00**	25,550,509.46	1,250,000.00
(Callable in whole or in part on May 15, 1992 or on subsequent dates)										
March 2/83	March 1/08	9	March 1	London, Toronto	Can.	Sask Power	50,000,000.00	50,000,000.00	—	—
(Non Callable)										
April 15/78	April 15/08	9¼	April 15 and Oct. 15	Royal Bank of Canada Trust Co.	U.S.	Sask Power Sask Tel	75,000,000.00 50,000,000.00	125,000,000.00**	21,826,942.27	1,250,000.00
(Callable in whole or in part on April 15, 1993 or on subsequent dates)										
Dec. 1/65	Dec. 1/15	5 1/8	June 1 and Dec. 1	Ottawa	Can.	Univ. of Sask.	2,258,567.32	2,258,567.32	—	—
(Payable in blended semi-annual payments of principal and interest totalling $76,399.60. Prepayable in whole or in part any time prior to December 1/2015, without penalty)								$ 6,524,945,819.08		
**Adjustment to reflect conversion of debentures quoted in U.S. $ to Canadian $ using the exchange rate in effect at March 31, 1988 ($1.2341) on a total U.S. debt of $1,376,602,384.00								322,262,618.09		
Total Public Issue Debentures Outstanding as at March 31, 1988								$ 6,847,208,437.17		
Sinking Fund Equity on Public Debentures at March 31, 1988									$ 291,423,698.91	
Sinking Fund Contributions as Listed										$ 15,673,072.50
Plus Sinking Fund contributions made in 1987-88 on matured debentures 7% November 15, 1987										163,500.00
Total contributions to Public Debentures Sinking Funds in 1987-88 Fiscal Year										15,836,572.50

Explanatory Note

R-Regina; W-Winnipeg; T-Toronto; M-Montreal; St.J.-Saint John, N.B.; V-Vancouver; E-Edmonton; H-Halifax; C-Calgary; O-Ottawa; N.Y.-New York

All issues payable in Canada, redeemable at any branch of The Royal Bank of Canada in Canada

Other Debentures Outstanding

March 31, 1988

	Range of Maturity	*Range of Interest Rates*	*Total*	*Equity in Sinking Funds*
Municipal Development Loan Fund Debentures	1988-2008	5.25 - 5.625	$ 677,649	$ —
Canada Pension Plan Debentures	1988-2008	6.40-17.51	1,519,093,000	163,128,101
Debentures Issued Under the Authority of the Federal-Provincial Employment Program	1993	6.67-7.23	595,996	—
Agricultural Services Centres Agreements	1995-2004	Various	5,509,027	—
Total Other Debentures			$1,525,875,672	$163,228,101
Total Public Issue Debentures			6,847,208,437	$291,423,699
			$8,373,084,109	$ 454,551,800

Summary of Public Debt Transactions

March 31, 1988

($ Thousands)

	Balance Beginning of Year	*Sold*	*Redeemed*	*Exchange Rate Adjustment***	*Balance End of Year*
Debentures					
Public Issues	$5,926,734	$ 1,448,146	$ 435,251	$ (92,420)	$6,847,209
Canada Pension Plan	1,460,423	88,333	29,663	—	1,519,093
Agricultural Services Centres Agreement	5,818	—	308	—	5,510
Municipal Development Loan Fund	907	—	230	—	677
Federal-Provincial Employment Program	674	—	78	—	596
	7,394,556	1,536,479	465,530	(92,420)	8,373,085
Treasury Bills					
1266	650,000	2,650,000	2,650,000	—	650,000
	650,000	2,650,000	2,650,000	—	650,000
Promissory Notes					
P.N.D.	1,762,615	6,433,673	6,996,908	—	1,199,380
	$9,807,171	$10,620,152	$10,112,438	$ (92,420)	$10,222,465

**Reflects the difference in conversion values at March 31, 1986, and March 31, 1987 resulting from converting $ U.S. debt into $ Canadian.

Debt Redemption

March 31, 1988

Consolidated Fund

($ Thousands)

Finance

Statutory Appropriation Estimate	$10,112,438	Payments	$10,112,438

Debentures	$ 465,530
Treasury Bills	2,650,000
Promissory Notes	6,996,908
	$10,112,438

Promissory Notes Outstanding

March 31, 1988

Date of Issue	*Maturity Date*	*Interest Rate*	*Amount of Original Issue*	*Amount Outstanding*
January 4, 1988	April 4, 1988	8.700	$ 25,000,000	$ 25,000,000
February 1, 1988	April 4, 1988	8.510	5,000,000	5,000,000
February 1, 1988	April 4, 1988	8.500	5,000,000	5,000,000
March 22, 1988	April 4, 1988	8.450	20,000,000	20,000,000
December 29, 1987	April 5, 1988	8.770	20,000,000	20,000,000
December 30, 1987	April 5, 1988	8.760	10,000,000	10,000,000
January 4, 1988	April 5, 1988	8.700	25,000,000	25,000,000
January 6, 1988	April 5, 1988	8.650	2,330,000	2,330,000
January 8, 1988	April 5, 1988	8.670	25,000,000	25,000,000
January 11, 1988	April 5, 1988	8.620	18,000,000	18,000,000
February 1, 1988	April 5, 1988	8.530	2,000,000	2,000,000
February 1, 1988	April 6, 1988	8.540	5,000,000	5,000,000
December 29, 1987	April 7, 1988	8.770	20,000,000	20,000,000
January 7, 1988	April 7, 1988	8.610	10,000,000	10,000,000
January 8, 1988	April 7, 1988	8.660	1,000,000	1,000,000
February 1, 1988	April 7, 1988	8.530	8,000,000	8,000,000
January 8, 1988	April 8, 1988	8.660	10,000,000	10,000,000
January 8, 1988	April 8, 1988	8.670	10,000,000	10,000,000
October 13, 1987	April 11, 1988	10.380	20,000,000	20,000,000
January 8, 1988	April 11, 1988	8.670	15,000,000	15,000,000
January 11, 1988	April 11, 1988	8.620	20,000,000	20,000,000
October 14, 1987	April 12, 1988	10.370	25,000,000	25,000,000
January 11, 1988	April 12, 1988	8.620	17,000,000	17,000,000
January 15, 1988	April 14, 1988	8.600	50,000,000	50,000,000
January 12, 1988	April 15, 1988	8.590	25,000,000	25,000,000
January 15, 1988	April 18, 1988	8.600	40,000,000	40,000,000
January 18, 1988	April 18, 1988	8.600	5,000,000	5,000,000
March 15, 1988	April 20, 1988	8.380	10,000,000	10,000,000
January 7, 1988	April 25, 1988	8.720	55,000,000	55,000,000
October 30, 1987	April 27, 1988	8.350	14,975,000	14,975,000
January 13, 1988	Arpil 28, 1988	8.660	3,000,000	3,000,000
January 18, 1988	April 29, 1988	8.620	20,000,000	20,000,000
January 26, 1988	April 29, 1988	8.560	10,000,000	10,000,000
January 7, 1988	May 2, 1988	8.770	5,000,000	5,000,000
January 26, 1988	May 2, 1988	8.600	15,000,000	15,000,000
January 29, 1988	May 2, 1988	8.530	10,000,000	10,000,000
January 29, 1988	May 2, 1988	8.580	45,000,000	45,000,000
January 4, 1988	May 3, 1988	8.850	25,000,000	25,000,000
February 1, 1988	May 3, 1988	8.510	5,000,000	5,000,000
January 4, 1988	May 4, 1988	8.830	25,000,000	25,000,000
January 5, 1988	May 5, 1988	8.830	400,000	400,000
January 5, 1988	May 5, 1988	8.830	24,600,000	24,600,000
January 12, 1988	May 5, 1988	8.690	30,000,000	30,000,000
January 6, 1988	May 6, 1988	8.780	25,000,000	25,000,000
January 6, 1988	May 9, 1988	8.780	25,000,000	25,000,000
January 13, 1988	May 9, 1988	8.710	10,000,000	10,000,000
January 13, 1988	May 9, 1988	8.730	25,000,000	25,000,000
January 26, 1988	May 9, 1988	8.650	6,800,000	6,800,000
February 8, 1988	May 9, 1988	8.350	15,000,000	15,000,000
February 8, 1988	May 9, 1988	8.350	15,000,000	15,000,000
February 11, 1988	May 12, 1988	8.320	7,500,000	7,500,000
February 11, 1988	May 13, 1988	8.320	7,500,000	7,500,000
February 12, 1988	May 13, 1988	8.340	10,000,000	10,000,000
January 18, 1988	May 16, 1988	8.600	700,000	700,000
February 10, 1988	May 16, 1988	8.330	20,000,000	20,000,000
February 12, 1988	May 16, 1988	8.330	10,000,000	10,000,000
January 18, 1988	May 17, 1988	8.700	25,000,000	25,000,000
November 25, 1987	May 25, 1988	8.870	21,000,000	21,000,000
August 28, 1987	May 27, 1988	9.830	5,000,000	5,000,000
March 31, 1988	May 31, 1988	8.510	15,000,000	15,000,000
December 4, 1987	June 1, 1988	9.220	9,400,000	9,400,000

Promissory Notes Outstanding — Concluded

March 31, 1988

Date of Issue	*Maturity Date*	*Interest Rate*	*Amount of Original Issue*	*Amount Outstanding*
December 4, 1987	June 3, 1988	9.230	5,000,000	5,000,000
December 4, 1987	June 3, 1988	9.220	4,275,000	4,275,000
December 4, 1987	June 3, 1988	9.220	100,000	100,000
December 4, 1987	June 3, 1988	9.220	1,400,000	1,400,000
December 4, 1987	June 3, 1988	9.220	1,500,000	1,500,000
December 10, 1987	June 10, 1988	9.150	4,500,000	4,500,000
March 15, 1988	June 14, 1988	8.420	25,000,000	25,000,000
March 16, 1988	June 15, 1988	8.430	12,500,000	12,500,000
March 15, 1988	June 16, 1988	8.420	25,000,000	25,000,000
March 15, 1988	June 16, 1988	8.420	20,000,000	20,000,000
March 16, 1988	June 20, 1988	8.430	12,500,000	12,500,000
January 6, 1989	June 30, 1988	8.970	26,000,000	26,000,000
January 7, 1988	July 18, 1988	8.930	15,000,000	15,000,000
January 13, 1988	July 21, 1988	9.030	11,100,000	11,100,000
January 29, 1988	July 28, 1988	8.630	6,700,000	6,700,000
February 8, 1988	August 9, 1988	8.470	6,600,000	6,600,000
February 11, 1988	August 15, 1988	8.410	10,000,000	10,000,000
February 12, 1988	August 15, 1988	8.430	10,000,000	10,000,000
March 31, 1988	December 19, 1988	8.970	3,000,000	3,000,000
February 9, 1988	February 6, 1989	8.670	10,000,000	10,000,000
Total			$1,199,380,000	$1,199,380,000

Treasury Bills Outstanding

March 31, 1988

Rate	Series	Maturing	*Amount Outstanding*
Non-Interest Bearing	1266	$50,000,000 weekly	$650,000,000
			$650,000,000

Note:

Treasury Bills Series 1266 represent funds initially used to finance highway construction and other capital expenditures and to cover temporary insufficiencies of the Consolidated Fund. These Bills were issued at various discount rates.

Interest on Public Debt — Province's and Crown Entities' Share

March 31, 1988

($ Thousands)

	Public Debt Debentures	*C.P.P. Investment Fund Debentures*	*Other Debentures*	*Promissory Notes*	*Treasury Bills*	*Interest Charges*	*Total*
Crown Entities							
Saskatchewan Power Corporation	$213,143	$ 55,241	$ —	$ 74	$ —	$ —	$268,458
Saskatchewan Telecommunications	70,315	12,433	—	1,474	—	—	84,222
University of Saskatchewan	—	159	—	—	—	—	159
Saskatchewan Water Corporation	—	891	—	—	—	—	891
Saskatchewan Economic Development Corporation	1,520	3,289	—	3,159	—	—	7,968
Saskatchewan Heritage Fund	—	19,928	—	—	—	—	19,928
Agricultural Credit Corporation of Saskatchewan	11,930	20,224	—	65,351	—	—	97,505
Agriculture Development Corporation	—	—	—	46	—	—	46
Saskatchewan Housing Corporation	—	38,063	—	—	—	—	38,063
Potash Corporation of Saskatchewan	34,132	—	—	3,118	—	—	37,250
Crown Investments Corporation of Saskatchewan	73,920	8,012	—	18,168	—	—	100,100
Saskatchewan Government Printing Company	—	—	—	177	—	—	177
Saskatchewan Mining Development Corporation	72,365	—	—	426	—	—	72,791
Municipal Financing Corporation of Saskatchewan	5,537	—	—	1,572	—	—	7,109
Farm Purchase Program	—	—	—	45	—	—	45
Saskatchewan Property Management Corporation	—	—	—	20,822	—	—	20,822
Province's Share	168,713	401	580	32,948	55,033	24,367	282,042
	$651,575	$158,641	$ 580	$147,380	$ 55,033	$ 24,367	$1,037,576

Summary of Sinking Funds

March 31, 1988

Sinking Fund	*Total*	*Province*	*Sask Tel*	*Sask Power*	*Sask Water*	*University of Saskatchewan*	*Manalta*
General Sinking Fund							
8¾% Dec. 1, 1990	$ 17,832,634.03	$ —	$ —	$ 17,832,634.03	$ —	$ —	$ —
7¾% Feb. 15, 1998	15,088,959.26	—	2,514,826.55	12,574,132.71	—	—	—
8¼% Dec. 3, 1998	9,899,139.95	—	4,949,569.97	4,949,569.98	—	—	—
10% Dec. 2, 1999	14,460,774.43	—	8,033,763.57	6,427,010.86	—	—	—
11¾% June 2, 2000	8,942,463.77	—	2,980,821.26	5,961,642.51	—	—	—
9 7/8% Nov. 3, 2000	1,404,168.52	—	601,786.55	802,381.97	—	—	—
10¼% April 1, 2001	17,322,911.84	—	5,774,303.95	11,548,607.89	—	—	—
9% Feb. 1, 2002	16,269,582.27	—	5,423,194.09	10,846,388.18	—	—	—
13% Dec. 1, 2002	10,701,977.92	—	5,350,988.96	5,350,988.96	—	—	—
12¼% March 30, 2003	21,660,162.74	—	1,444,010.85	20,216,151.89	—	—	—
9½% June 15, 2003	12,986,867.58	—	5,194,747.03	7,792,120.55	—	—	—
10% May 15, 2004	14,577,122.68	—	5,830,849.07	8,746,273.61	—	—	—
8 7/10% May 15, 2006	28,261,642.34	—	11,304,656.92	16,956,985.42	—	—	—
8.675% May 15, 2007	25,550,509.46	—	10,220,203.78	15,330,305.68	—	—	—
9¼% April 15, 2008	21,826,942.27	—	8,730,776.91	13,096,165.36	—	—	—
Total General Sinking Fund							
7% Nov. 15, 1987	236,785,859.06	—	78,354,499.46	158,431,359.60	—	—	—
7.25% Aug. 15, 1988	11,618,443.86	—	—	11,618,443.86	—	—	—
7.625% Feb. 15, 1989	12,466,049.88	—	—	12,466,049.88	—	—	—
4.875% Oct. 1, 1990	15,561,498.52	—	10,374,332.34	5,187,166.18	—	—	—
5.75% July 1, 1991	2,537,451.85	—	—	2,537,451.85	—	—	—
5.25% April 1, 1993	5,431,936.57	5,431,936.57	—	—	—	—	—
5.5% Jan. 15, 1994	3,381,877.76	—	—	3,381,877.76	—	—	—
5.5% Oct. 1, 1995	3,640,581.18	3,640,581.18	—	—	—	—	—
Canada Pension Plan							
5.88% Nov. 1, 1987-88	—	—	—	—	—	—	—
6.73% Nov. 1, 1988-89	37,574,969.00	—	5,274,290.97	29,438,952.45	2,861,725.57	—	—
7.68% Nov. 1, 1989-90	35,561,059.87	—	6,262,288.16	29,024,472.55	274,299.16	—	—
7.78% Nov. 1, 1990-91	34,665,822.71	—	7,929,772.09	26,736,050.62	—	—	—
7.06% Nov. 1, 1991-92	25,206,971.29	—	6,325,644.10	18,462,150.61	419,176.58	—	—
7.38% Nov. 1, 1992-93	21,457,438.12	—	8,459,766.88	12,997,671.24	—	—	—
7.53% Nov. 1, 1993-94	7,548,583.20	—	4,367,179.80	3,181,403.40	—	938,561.91	—
9.14% Nov. 1, 1995-96	938,561.91	—	—	—	—	—	—
8.88% Nov. 1, 1997-98	174,695.21	—	—	—	174,695.21	—	—
Total Provincial Sinking Funds	454,551,799.98	9,072,517.75	127,347,773.80	313,463,050.00	3,729,896.52	938,561.91	—
Sinking Funds Administered for Others	2,274,377.59	—	—	—	—	—	2,274,377.59
Total Sinking Funds Administered	$456,826,177.57	$ 9,072,517.75	$127,347,773.80	$313,463,050.00	$ 3,729,896.52	$ 938,561.91	$ 2,274,377.59

Sinking Fund Payments

For the Year Ended March 31, 1988

Consolidated Fund

Finance

Statutory Appropriation			
Estimate	**$19,260**		
Less: Estimated Reimbursement	**18,837**		
	$ 423	**Payments**	$ 423
Total Payments			$19,260
Less Reimbursements:			
Saskatchewan Power Corporation		**$13,340**	
Saskatchewan Telecommunications		**5,462**	
University of Saskatchewan		**35**	18,837
			$ 423

Summary of Loan, Investment and Deposit Activity

Increases (Decreases) in Loans to Crown Entities and Others

For the Year Ended March 31, 1988

($Thousands)

	Loans		*Repayments*		*Actual Net Increase (Decrease)*
	Estimate	*Actual*	*Estimate*	*Actual*	
Consolidated Fund					
Loans to Crown Entities					
Agricultural Credit Corporation of Saskatchewan	$ —	$ 400,000	$ 257,000	$ 623,100	$ (223,100)
Crown Investments Corporation of Saskatchewan	323,100	792,145	280,000	349,125	443,020
Potash Corporation of Saskatchewan	153,300	—	—	523,020	(523,020)
Saskatchewan Economic Development Corporation	33,050	7,000	—	—	7,000
Saskatchewan Mining Development Corporation	44,000	61,705	77,663	229,766	(168,061)
Saskatchewan Municipal Financing Corporation	20,000	—	—	—	—
Saskatchewan Power Corporation	206,000	67,736	29,752	29,752	37,984
Saskatchewan Property Management Corporation	143,241	158,844	—	—	158,844
Saskatchewan Telecommunications	35,000	13,597	772	772	12,825
Saskatchewan Water Corporation	—	—	9,839	9,839	(9,839)
Increase in Loans to Crown Entities	957,691	1,501,027	655,026	1,765,374	(264,347)
Other Loans					
Agriculture					
South Saskatchewan River Irrigation Project:					
Acquisition of Lands for Resale	—	—	—	16	(16)
Loans to Farm Operators for Land Improvement	—	—	—	1	(1)
Education					
School Loans	—	—	—	87	(87)
Student Loan Program	—	28,025	—	597	27,428
Finance					
University of Saskatchewan	—	—	—	8	(8)
Treasury Advances	—	972	—	1,023	(51)
Payroll — Holiday Advance	—	696	—	694	2

Summary of Loan, Investment and Deposit Activity

Increases (Decreases) in Loans to Crown Entities and Others — (Concluded)

For the Year Ended March 31, 1988

($Thousands)

	Loans		*Repayments*		*Actual Net Increase (Decrease)*
	Estimate	*Actual*	*Estimate*	*Actual*	
Health					
University Hospital Board	—	—	—	72	(72)
Tourism, Small Business and Co-operatives					
Economic Development Loans	—	682	—	—	682
Urban Affairs					
Agricultural Service Centres Agreement: Shareable	—	—	—	313	(313)
Employment Loans Programs: Federal-Provincial	—	—	—	78	(78)
Loans to Industrial Towns	—	—	—	70	(70)
Loans to Municipalities Pursuant to Downtown Development Agreements	—	695	—	—	695
Loans to Municipalities under The Municipal Development and Loans (Saskatchewan) Act	—	—	—	230	(230)
Winter Works Programs					
Federal-Provincial	—	—	—	469	(469)
Provincial	—	—	—	98	(98)
Urban Loan Assistance Program	—	—	—	2	(2)
Saskatchewan Crop Insurance Corporation Insurance Fund					
Loans to the Saskatchewan Crop Insurance Fund pursuant to an agreement between the Provincial and Federal Government	—	46,907	—	46,907	—
Agricultural Returns Stabilization Fund					
Loans pursuant to the Saskatchewan Agricultural Returns Stabilization Act	—	11,089	—	9,825	1,264
Increase in Other Loans	—	89,066	—	60,490	28,576
Consolidated Fund Increase in Loans	***957,691***	***1,590,093***	***655,026***	***1,825,864***	***(235,771)***
Saskatchewan Heritage Fund					
Loans to Crown Entities					
Potash Corporation of Saskatchewan	—	—	5,000	5,000	(5,000)
Decrease in Loans to Crowns	—	—	5,000	5,000	(5,000)
Other Loans					
Loans and Sale Agreements	—	—	—	834	(834)
NewGrade Energy Inc.	—	—	—	60,678	(60,678)
Increase in Other Loans	—	—	—	61,512	(61,512)
Heritage Fund Increase (Decrease) in Loans	—	—	***5,000***	***66,512***	***(66,512)***
Total Combined Increase in Loans	***$ 957,691***	***$1,590,093***	***$ 660,026***	***$1,892,376***	***$ (302,283)***

Increases (Decreases) in Investments in Crown Entities and Others

For the Year Ended March 31, 1988

($Thousands)

	Loans		***Repayments***		***Actual Net Increase (Decrease)***
	Estimate	*Actual*	*Estimate*	*Actual*	
Consolidated Fund					
Paradise Hill Seed Cleaning Co-operative Limited	$ –	$ –	$ –	$ 5	$ (5)
Consolidated Fund Increase in Investments in Crown Entities and Others	–	–	–	5	(5)
Saskatchewan Heritage Fund					
Other Investments	600	–	–	1,149	(1,149)
NewGrade Energy Inc.	77,583	77,583	–	735	76,848
Saskatchewan Heritage Fund Increase in Investments in Crown Entities and Others	78,183	77,583	–	1,884	75,699
Total Combined Increase (Decrease) in Investments	***$ 78,183***	***$ 77,583***	***$ –***	***$ 1,889***	***$75,694***

Increase (Decrease) in Amounts Payable to Crown Entities

For the Year Ended March 31, 1988

($ Thousands)

	Receipts on behalf of	*Disbursements on behalf of*	*Increase (Decrease)*
Consolidated Fund			
Saskatchewan Heritage Fund	$566,383	$ 490,736	$ 75,647
Saskatchewan Hospital Services Fund	527,086	520,776	6,310
Saskatchewan Liquor Board	122,000	—	122,000
Special Projects Fund	—	—	—
The Market Development Fund	—	98	(98)
Total Consolidated Fund Increase in Amounts Payable to Crown Entities	1,215,469	1,011,610	203,859
Less: Crown Entities Consolidated in Combined Statements: Saskatchewan Heritage Fund	566,383	490,736	75,647
	$649,086	$ 520,874	$128,212

Volume

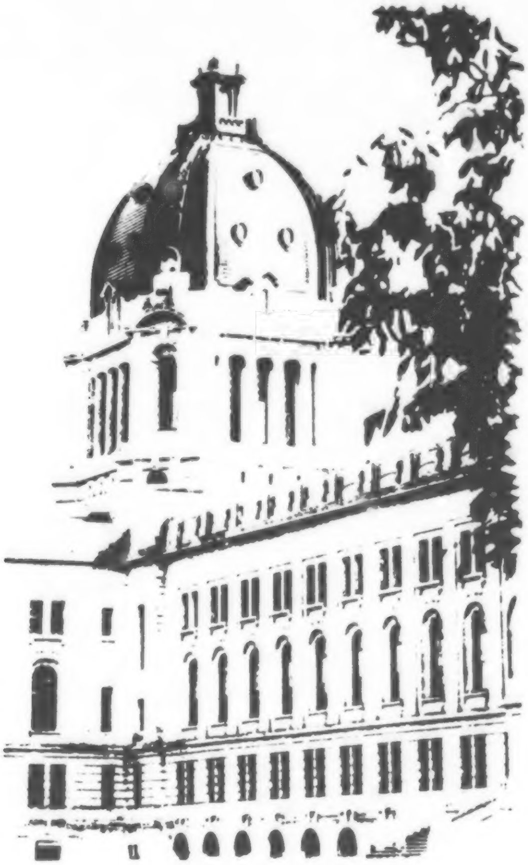
2

Province of
Saskatchewan

Public Accounts 1987-88

Volume 2

Supplementary Financial Statements



Saskatchewan

Scope of the Public Accounts

The Public Accounts are organized into three volumes:

Volume 1 — Main Financial Statements

Volume 1 consists of two parts:

Part A — Financial Statements of the Combined Funds
— Financial Statements of the Consolidated Fund
— Financial Statements of the Saskatchewan Heritage Fund

Part B — Additional Information on Debt, Loan, Investment and Deposit Activity

Volume 2 — Supplementary Financial Statements

Summary information of Superannuation, Trust and Special Purpose Funds under the control of the Minister of Finance

Financial statements of Revolving Funds; and

Other financial statements which are not tabled separately in the Legislature.

Volume 3 — Details of Revenue and Expenditure Activity

Summary Revenue and Expenditure Information for the Combined, Consolidated and Saskatchewan Heritage Funds.

Consolidated Fund Revenue and Expenditure Details;

Saskatchewan Heritage Fund Revenue and Expenditure Details; and

Other Information — Statement of Remission of Taxes and Fees.

A Detailed Table of Contents is provided at the beginning of each of the Volumes.

Supplementary Financial Statements
Preamble

Contained in the first part of this Volume is summary financial information on a variety of funds administered by the Minister of Finance. These include superannuation funds over which the Minister provides general administrative support, trust monies held for third parties under various arrangements and special purpose monies held for specified use.

Following this summary information are financial statements of revolving funds and other government entities for which the governing legislation does not require that the financial statements of the entities be tabled separately before the Legislative Assembly.

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*Includes Financial Statements for the 6 month period ended December 31, 1987.

Note: The following financial statements are not included in the 1987-88 Public Accounts as they were not finalized at the time of printing:

Public Employees Dental Fund, December 31, 1987

***Includes Financial Statements for the Year Ended December 31, 1986.

Summary of Superannuation, Trust, and Special Purpose Funds

Summary of Superannuation, Trust, and Special Purpose Fund Balances

March 31, 1987

Assets	***1988*** *($ Thousands)*	1987
Cash	**$ 41,813,771**	$ 24,176,174
Investments	**1,423,795,317**	1,241,618,824
Accounts Receivable	**52,559,806**	38,587,063
Other Assets	**13,103,931**	1,810,947
Total Assets	**$ 1,531,272,825**	$ 1,306,193,008

Liabilities and Fund Balances		
Liabilities	**$ 113,905,707**	$ 125,485,746
Superannuation Funds Held in Trust	**1,346,863,189**	1,131,160,903
Other Trust Funds	**121,966,862**	110,738,057
Other Special Purpose Funds	**(51,462,933)**	(61,191,698)
Total Liabilities and Fund Balances	**$ 1,531,272,825**	$ 1,306,193,008

(See accompanying notes)

Summary of Individual Superannuation, Trust and Special Purpose Funds

At March 31, 1988

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
Superannuation Funds							
Education							
The Teachers' Superannuation Commission	$ 40,053	$ 669,479,818	$ 19,352,074	$ —	$ 688,871,945	$ 6,511,053	$ 682,360,892
Public Employees Benefits Agency							
Anti-Tuberculosis League Employees Superannuation Fund (2)	6,360	5,160,652	163,372	—	5,330,384	—	5,330,384
Judges of the Provincial Court Superannuation Fund (2)	27,603	2,112,015	59,896	—	2,199,514	7,224	2,192,290
Liquor Board Superannuation Fund (2)(3)	65,202	10,817,666	335,351	—	11,218,219	118	11,218,101
Members of the Legislative Assembly Superannuation Fund (2)	1,728	4,016,411	274,711	—	4,292,850	8,085	4,284,765
Public Employees (Government Contributory) Superannuation Fund (2)	928,585	411,146,562	9,647,836	—	421,722,983	1,264,368	420,458,615
Public Employees (Government (Contributory) Annuity Fund	163,834	5,215,275	244,528	—	5,623,637	67,288	5,556,349
Saskatchewan Transportation Company Employees Superannuation Fund (2)	—	16,288,097	432,727	—	16,720,824	49,029	16,671,795
Workmen's Compensation Board Superannuation Fund (1)(3)	1,453,691	9,056,122	232,999	—	10,742,812	89	10,742,723
Rural Development							
Municipal Employees Superannuation Fund (1)(3)	—	199,266,363	4,551,228	—	203,817,591	15,770,316	188,047,275
	$ 2,687,056	$ 1,332,558,981	$ 35,294,722	$ —	$ 1,370,540,759	$ 23,677,570	$ 1,346,863,189
Trust Funds							
Agriculture							
Cattle Marketing Deductions Fund (1)	$ 174,833	$ 630,862	$ —	$ —	$ 805,695	$ 6,250	$ 799,445
Horned Cattle Trust Fund (1)	25,839	322,882	—	511,026	859,747	—	859,747
Saskatchewan Beef Stabilization Board Producer Trust Fund (2)	6,217,326	—	3,724,274	—	9,941,600	9,941,600	—
Consumer and Commercial Affairs							
Agricultural Implements Compensation Fund (2)	2,995	69,085	98	—	72,178	—	72,178
Education							
School for the Deaf — Miscellaneous Trust Fund	3,062	9,504	—	—	12,566	—	12,566
School for the Deaf — Student Trust Fund	10,622	—	—	—	10,622	—	10,622
Finance							
Administration Branch Suspense Account	5,657	19,601	—	—	25,258	—	25,258

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
Trust Funds — *(Continued)*							
Finance — *(Concluded)*							
Province of Saskatchewan Trust	599,377	—	—	—	599,377	—	599,377
Public Employees Disability Income Plan	283,068	15,546,557	643,892	—	16,473,517	165,105	16,308,412
Public Employees Group Life Plan	108,748	7,900,358	644,462	—	8,653,568	2,102,937	6,550,631
Canada Savings Bond Account	688	—	—	—	688	—	688
Mortgage Interest Reduction Plan Account	502	—	—	—	502	502	—
Mortgage Protection Plan Account	6,642	—	—	—	6,642	6,642	—
Health							
Lakeside Home Residents' Trust Account, Wolseley	79,580	80,000	—	—	159,580	47,276	112,304
The Psychiatric Centre, Weyburn:							
Grants and Donations Trust Fund	1,083	—	—	—	1,083	—	1,083
Patients Trust Account	3,155	—	—	—	3,155	300	2,855
The Saskatchewan Hospital, North Battleford:							
Patients Trust Account	13,717	24,323	93	11,417	49,550	—	49,550
Grants and Donations	2,990	—	—	—	2,990	—	2,990
Justice							
Chief Surveyor's Land Titles Trust Account	6,601	—	2,981	—	9,582	—	9,582
Danielson Park Inmates Trust	5,490	—	—	—	5,490	—	5,490
Judicial Centre Operations Accounts	198,224	—	897	—	199,121	—	199,121
Land Registrar's Operations Account	230,292	—	294,397	—	524,689	—	524,689
Provincial Mediation Board Trust Account	198,165	—	—	—	198,165	—	198,165
Provincial Court Operations Account	376,711	—	—	—	376,711	—	376,711
Surface Rights Arbitration Board Trust Account	7,155	—	—	—	7,155	—	7,155
Local Registrar's Operations Account	614,147	—	673	—	614,820	—	614,820
Meadow Lake Camp							
Inmates Trust Account	3,802	—	4,343	—	8,145	—	8,145
North Battleford Community Training Residence							
Joint Trust Account	6,904	29,340	636	—	36,880	—	36,880
North Battleford Correctional Centre:							
Inmates Trust Account	166	—	2,394	—	2,560	1,744	816
Director's Suspense Account	1,217	—	50	—	1,267	899	368
Northern Corrections Branch, Besnard Lake							
Inmates Trust Account	2,612	—	6,919	—	9,531	2,482	7,049
Northern Corrections Branch, Buffalo Narrows							
Inmates Trust Account	(279)	—	1,583	—	1,304	34	1,270
Pine Grove Correctional Centre, Prince Albert							
Inmate Collective Benefit Fund	814	—	—	—	814	—	814

Inmates Trust Account	5,820	—	1,839	—	7,659	—	7,659
Director's Suspense Account	(594)	—	4,594	—	4,000	—	4,000
Prince Albert Community Training Residence							
Joint Trust Account	336	4,890	—	—	5,226	—	5,226
Province of Saskatchewan Court Accounts	12,510,849	—	—	—	12,510,849	—	12,510,849
Provincial Correctional Centre, Prince Albert:							
Inmates Collective Benefit Fund	1,034	—	—	5,304	6,338	—	6,338
Inmates Trust Account	15,998	—	22,955	—	38,953	—	38,953
Director's Suspense Account	26,655	—	—	—	26,655	—	26,655
Provincial Correctional Centre, Regina:							
Inmates Collective Benefit Fund	413	—	43	—	456	—	456
Inmates Trust Account	40,482	—	18,311	—	58,793	—	58,793
Director's Suspense Account	2,772	—	—	—	2,772	—	2,772
Provincial Correctional Centre, Saskatoon:							
Inmate Collective Benefit Fund	1,240	—	—	—	1,240	—	1,240
Inmates Trust Account	6,395	—	27,871	—	34,266	13,376	20,890
Public Trustee:							
Trust Account	43,932	64,084,499	1,747,390	5,889,136	71,764,957	1,443,159	70,321,798
Imprest Account	2,000	—	—	—	2,000	—	2,000
Regina Community Training Residence							
Joint Trust Account	22,794	3,859	3,754	11,739	42,146	194	41,952
Saskatoon Community Training Residence							
Joint Trust Account	36,498	29,340	352	—	66,190	656	65,534
Sheriff's Office and Trust Accounts	205,991	—	—	—	205,991	—	205,991
White Gull Camp:							
Inmates Trust Account	8,360	—	3,770	—	12,130	—	12,130
Labour							
Wage Collection Trust Account	157,768	—	—	—	157,768	14,133	143,635
Social Services							
Dales House	46	—	—	—	46	—	46
Kilburn Hall	271	—	—	—	271	—	271
Social Services General Trust Account (1)	5,398	23,000	312	—	28,710	—	28,710
Social Services Central Trust Account (1)	14,069	—	182	—	14,251	3,262	10,989
Valley View Centre, Moose Jaw:							
Grants and Donations Trust Fund	46,799	—	6,818	—	53,617	—	53,617
Patients Trust Account	122,660	—	2,197	—	124,857	6,818	118,039
Creighton Community Youth Residence:							
Resident Trust Account	2,604	—	465	—	3,069	269	2,800
Kenosee Youth Work Camp:							
Resident Trust Account	176	—	1,092	—	1,268	—	1,268
North Battleford Youth Centre:							
Resident Trust Account	1,244	—	—	—	1,244	—	1,244
Saskatoon Community Youth Residence:							
Resident Trust Account	2,074	—	—	—	2,074	—	2,074

	Cash in Bank	Investments	Accounts Receivable	Other Assets	Total Assets	Liabilities	Fund Balance
Trust Funds — *(Concluded)*							
Urban Affairs							
Northern Revenue Sharing Trust Account	9,988,681	—	828,501	54,970	10,872,152	—	10,872,152
	$ 32,464,670	$ 88,778,100	$ 7,998,138	$ 6,483,592	$ 135,724,500	$ 13,757,638	$ 121,966,862
Special Purpose Funds							
Agriculture							
Land Clearing Account	$ 87,878	$ —	$ —	$ —	$ 87,878	$ —	$ 87,878
Saskatchewan Agricultural Research Fund (2)	—	—	—	—	—	—	—
Saskatchewan Beef Stabilization Board (2)	941,673	—	140,263	349,838	1,431,774	43,386	1,388,388
Saskatchewan Agricultural Returns Stabilization Fund:							
Cow-Calf-to-Finish Market Insurance Plan	117,877	—	1,099,534	—	1,217,411	46,778,654	(45,561,243)
Feeder Finish Market Insurance Plan	640,928	—	1,524,514	—	2,165,442	25,607,430	(23,441,988)
Saskatchewan Sheep and Wool Marketing Commission (1)(3)	11,138	—	35,712	18,595	65,445	22,885	42,560
Saskatchewan Vegetable Marketing Commission (1)	4,222	—	—	2,784	7,006	1,048	5,958
Alcoholism Commission							
Contingency Fund (2)	4,633	69,512	173	—	74,318	—	74,318
General Fund (2)	1,333,452	—	29,975	569,483	1,932,910	440,304	1,492,606
Energy and Mines							
Suspense Account	2,592,343	—	—	—	2,592,343	—	2,592,343
Farm Purchase Program Fund (1)	596,471	—	1,817,529	—	2,414,000	2,414,000	
Health							
Mental Health Services Special Purpose (I.C.B.) Fund	4,562	103,664	—	—	108,226	519	107,707
The Psychiatric Centre, Weyburn Bazaar Account	21,713	177,012	300	16,579	215,604	37	215,567
The Saskatchewan Hospital, North Battleford:							
Bazaar Account	13,277	97,292	14,976	78,631	204,176	45	204,131
Canteen Account	13,353	58,375	70	9,021	80,819	—	80,819
Justice							
Court of Appeal Evidence Account	20,937	—	—	—	20,937	—	20,937
Land Titles Assurance Fund (1)	2,719	72,281	—	—	75,000	—	75,000
Maintenance Enforcement Program Account	18,712	—	—	—	18,712	—	18,712
North Battleford Correctional Centre Handicraft Account	2,183	—	552	—	2,735	1,659	1,076
Northern Corrections Branch, La Ronge Special Account	9,487	—	—	—	9,487	—	9,487
Pine Grove Correctional Centre, Prince Albert Handicraft Account	7,331	—	6,743	10,524	24,598	2,476	22,122

Provincial Correctional Centre,							
Prince Albert							
Handicraft Account	26,340	—	8,045	32,816	67,201	555	66,646
Provincial Correctional Centre, Regina							
Handicraft Account	3,780	—	32,831	56,953	93,564	24,731	68,833
Provincial Correctional Centre,							
Saskatoon:							
Handicraft Account	2,080	50	5,772	11,064	18,966	4,670	14,296
Public Trustee Fees Account	282	—	—	—	282	—	282
Unified Family Court Account	78,848	—	—	—	78,848	—	78,848
The Market Development Fund (2)							
Parks, Recreation and Culture (1)							
Forest Renewal and Development Fund	—	—	4,301,772	—	4,301,772	1,045,508	3,256,264
Fish and Wildlife Development Fund (2)	73,233	1,880,050	153,052	5,440,889	7,547,224	69,017	7,478,207
Social Services							
Valley View Centre, Moose Jaw:							
Bazaar Account	10,482	—	316	10,874	21,672	—	21,672
Canteen Account	22,111	—	—	12,288	34,399	13,575	20,824
Special Projects Fund (1)	—	—	94,817	—	94,817	—	94,817
	$ 6,662,045	$ 2,458,236	$ 9,266,946	$ 6,620,339	$ 25,007,566	$ 76,470,499	$ (51,462,933)
Total Superannuation, Trust and Special Purpose Funds	$ 41,813,771	$ 1,423,795,317	$ 52,559,806	$ 13,103,931	$ 1,531,272,825	$ 113,905,707	$ 1,417,367,118

Public Employees Dental Plan is currently under review and financial statment information is not available.

(1) Financial Statements are included in this Volume of the Public Accounts
(2) Report Tabled in Legislature
(3) At December 31, 1986

Financial Statements of Revolving Funds

Agricultural Supplies Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of Agricultural Supplies Revolving Fund as at March 31, 1988 and the statements of operations and accumulated operating deficit and financing activities and accumulated net expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
August 23, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

As At March 31

Statement 1

	1988	1987
Fund Equity		
Accumulated net expenditure (Statement 3)	$	$ 20,717
Accumulated operating deficit (Statement 2)	....	(20,717)
	....	....
	$	$ ....

(See accompanying notes to the financial statements)

Statement of Operations and Accumulated Operating Deficit

Year Ended March 31

Statement 2

	1988	1987
Miscellaneous Revenue	$	$ 70
Expenses:		
Bad debt expense	....	325
Equipment rental	....	8,528
Depreciation of equipment	....	555
Miscellaneous	....	818
	....	10,226
Net (loss)	$	$ (10,156)
Accumulated operating deficit, beginning of year	(20,717)	(10,561)
Accumulated operating deficit recovered from Consolidated Fund	20,717	....
Accumulated operating deficit, end of year — to Statement 1	$	$ (20,717)

(See accompanying notes to the financial statements)

Agricultural Supplies Revolving Fund

Statement of Financing Activities and Accumulated Net Expenditures

Year Ended March 31

	1988	1987
Financing Requirements:		
Partial recovery of prior years net losses	$ (20,717)	$ ....
Working capital changes		
(Decrease) in accounts receivable	....	(13,710)
Total financing requirement	$	$ (13,710)
Add: Funds used in (Provided by) operations:		
Net loss from operations	$	$ 10,156
Items not involving outflow of funds:		
Depreciation of equipment	....	(555)
Loss on disposal of fixed assets	....	(818)
Total funds used in operations	$	$ 8,783
Net (recovery)	$ (20,717)	$ (4,927)
Accumulated net expenditure, beginning of year	20,717	25,644
Accumulated net expenditure, end of year (Statement 1)	$	$ 20,717

(See accompanying notes to the financial statements)

Notes to Financial Statements

March 31, 1988

1. **Accounting Policies**

a) **Authority and Definition of Entity**

The authority for this revolving fund is contained in Section 14 of The Department of Agriculture Act. The purpose of the revolving fund is to purchase agricultural supplies for distribution or re-sale to farmers, rural municipalities or other organizations for use in agricultural operations.

b) **Basis of Accounting**

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which were incurred prior to the year-end are recorded as paid in the previous year.

c) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and financing of (provided by) operating deficits (surpluses) of the revolving fund.

d) **Accumulated Net Expenditure**

The accumulated net expenditure of the fund includes the following:

i) amounts due to the Minister of Finance as at March 31, 1982 and assumed by the revolving fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund activities as budgetary transactions.

ii) net cash expenditure (recovery) for each fiscal year thereafter.

e) **Authorized Financing**

Section 14(11) of The Department of Agriculture Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $4,000,000 was established by Order-in-Council in May, 1983.

f) **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Section 14(5) of The Department of Agriculture Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the revolving fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Agricultural Supplies Revolving Fund shall be $100,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund.

Conservation and Development Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Conservation and Development Revolving Fund as at March 31, 1988 and the statements of operations and accumulated operating surplus (deficit), financing activities and accumulated net expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
August 4, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

As At March 31

Statement 1

	1988	*1987*
Assets		
Current:		
Inventories		
— Livestock	$ 2,635,340	$ 2,476,067
— Feeds, fuel and other	325,627	266,822
Prepaid license and insurance	2,122	1,831
Investments — cost	5,000	5,000
	2,968,089	2,749,720
Fixed assets (Note 3)	1,081,645	1,267,267
	$ 4,049,734	$ 4,016,987
Liabilities and Fund Equity		
Current:		
Accounts payable	$ 12,062	$ 3,676
Fund Equity:		
Accumulated net expenditure	4,014,965	3,712,420
Accumulated operating surplus (Statement 2)	22,707	300,891
	4,037,672	4,013,311
	$ 4,049,734	$ 4,016,987

(See accompanying notes to the financial statements)

Statement of Operations and Accumulated Operating Surplus (Deficit)

Year Ended March 31

Statement 2

	1988	*1987*
Revenue:		
Cattle and hog sales	$ 1,054,459	$ 1,398,033
Expenses:		
Operating (Schedule 1)	1,648,052	2,123,698
Office salaries and administration	84,591	77,667
	1,732,643	2,201,365
Net (loss) (Statement 3)	678,184	803,332
Accumulated operating surplus (deficit) beginning of year	300,891	(245,777)
Accumulated operating deficit recovered from Consolidated Fund	400,000	1,350,000
Accumulated operating surplus end of year (Statement 1)	$ 22,707	$ 300,891

(See accompanying notes to the financial statements)

Conservation and Development Revolving Fund

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

Year Ended March 31

	1988	*1987*
Financing requirements of the Revolving Fund:		
Accumulated operating deficit recovered from Consolidated Fund	$ (400,000)	$ (1,350,000)
Net capital acquisitions:		
Purchase of fixed assets	56,894	104,059
Proceeds from sale of fixed assets	(15,589)	(7,138)
Transfer of assets at net book value to the Consolidated Fund	(30,082)	—
	11,223	96,921
Working capital requirements:		
Increase (decrease) in inventory	218,078	(52,641)
Increase (decrease) in prepaid expenses	291	(817)
(Increase) decrease in accounts payable and unearned revenue	(8,386)	5,514
	209,983	(47,944)
Less amount required to finance operations:		
Net loss (Statement 2)	678,184	803,332
Items not affecting working capital		
— depreciation	(186,690)	(209,116)
— gain (loss) on disposal of fixed assets	(10,147)	6,638
	481,339	600,854
Net cash expenditure (recovery)	302,545	(700,169)
Accumulated net expenditure, beginning of year	3,712,420	4,412,589
Accumulated net expenditure, end of year	$ 4,014,965	$ 3,712,420

(See accompanying notes to the financial statements)

Notes to Financial Statements

March 31, 1988

1. **Accounting Policies**

a) **Authority of Reporting Entity**

The authority for this Revolving Fund is contained in section 16(2) of The Department of Agriculture Act. The purpose of the Revolving Fund is to manage northern farms.

b) **Basis of Accounting**

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which were incurred prior to year-end are recorded as paid in the previous year.

c) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

d) **Accumulated Net Expenditure**

The accumulated net expenditure of the fund includes the following:

i) amounts due to the Minister of Finance as at March 31, 1982 and assumed by the Revolving Fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund activities as budgetary transactions.

ii) net cash expenditure (recovery) for each fiscal year thereafter.

e) **Authorized Financing**

Section 16(11) of The Department of Agriculture Act, provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor-in-Council. A maximum amount of $10,000,000 was established by Order-in-Council 1859/83.

Conservation and Development Revolving Fund

Notes to Financial Statements — *(Concluded)*

1. **Accounting Policies** — *(Concluded)*

f) **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Section 16(5) of The Department of Agriculture Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that any deficit which is in fact a subsidy and not a deficit due to business fluctuations must be covered by an item from the Departments' appropriation in the same year. The long term plan for the Northern Farms is to bring them into a breakeven position through increasing herd size and by bringing about productivity improvement. Until we achieve this objective the department will budget for a subsidy to the Revolving Fund in the same year that the deficit will occur as per Section III Treasury Board Policy.

g) **Depreciation**

Depreciation of fixed assets is calculated on a straight line basis with the current rates being 5% to 15%.

h) **Inventory**

Inventory is valued at the lower of cost and net realizable value.

2. **Related Party Transactions**

In accordance with established government practice, the Revolving Fund has not been charged with certain costs including occupancy, financing, general administrative and printing services costs. These costs have been absorbed by various departmental appropriations, therefore no provision for such costs is reflected in these financial statements.

3. **Fixed Assets**

	1988			*1987*
	Cost	*Accumulated Depreciation*	*Net Book Value*	*Net Book Value*
Buildings, machinery and equipment	$ 2,462,490	$ 1,380,845	$ 1,081,645	$ 1,267,267

Schedule of Operating Expenses

Schedule 1

March 31

	1988	*1987*
Purchase of livestock	$ 17,865	$ 64,045
Wages and salaries	733,113	808,005
Fuel, oil and maintenance	379,148	451,355
Fertilizer and feed	209,649	335,998
Depreciation	186,698	209,116
Other	270,705	247,474
(Increase) decrease in livestock inventory	(159,273)	7,705
Loss on Disposal of Fixed Assets	10,147	—
	$ 1,648,052	$ 2,123,698

Kelsey Institute of Applied Arts and Sciences Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Kelsey Institute of Applied Arts and Sciences Revolving Fund as at December 31, 1987 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the nine months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at December 31, 1987 and the results of its operations and the changes in its financial position for the nine months then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied, except for the change in accounting policy as explained in Note 1 (b) to the financial statements, on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
March 30, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

	As at December 31, 1987 (Note 4)	*As at March 31, 1987*
Assets		
Current:		
Cash on hand	$ 1,000	$ 1,000
Accounts receivable	59,223	28,421
Inventories (Note 3)	489,255	414,668
	$ 549,478	$ 444,089
Liabilities and Fund Equity		
Liabilities:		
Accounts payable	$ 37,561	$ 528
Fund Equity: (Note 4)		
Accumulated net expenditure (Statement 3)	425,720	222,078
Accumulated operating surplus (Statement 2)	86,197	221,483
	511,917	443,561
	$ 549,478	$ 444,089

(See accompanying notes to the financial statements)

Kelsey Institute of Applied Arts and Sciences Revolving Fund

Statement 2

Statement of Operations and Accumulated Operating Surplus

For the Nine Months Ended December 31, 1987

	Barbering	*Cosmetology*	*Dental Assistants*	*Bookstore*	*Cafeteria*	*Shops*	*Total*
Revenue:							
Sales	$ —	$ —	$ —	$ 672,967	$ 442,683	$ 110,484	$ 1,226,134
Cost of sales	—	—	—	538,240	332,667	111,572	982,479
Gross profit	—	—	—	134,727	110,016	(1,088)	243,655
Other revenue	7,244	4,051	645	23	—	—	11,963
Training cost recoveries	—	—	—	—	13,382	—	13,382
	7,244	4,051	645	134,750	123,398	(1,088)	269,000
Expenses:							
Wages	—	6,589	—	31,171	175,428	—	213,188
Supplies	5,239	1,575	—	—	20,461	316	27,591
Other	3,359	—	—	222	8,443	—	12,024
	8,598	8,164	—	31,393	204,332	316	252,803
Net income (loss)	$ (1,354)	$ (4,113)	$ 645	$ 103,357	$ (80,934)	$ (1,404)	16,197
Accumulated operating surplus, April 1, 1987							221,483
Accumulated operating surplus paid to Consolidated Fund							(151,483)
Accumulated operating surplus, December 31, 1987 — to Statement 1 (Note 4)							$ 86,197

(See accompanying notes to the financial statements)

Kelsey Institute of Applied Arts and Sciences Revolving Fund

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

	For the Nine Months Ended December 31, 1987	*For the Year Ended March 31, 1987*
Financing requirements of the Revolving Fund:		
Repayment of prior year's net income	$ 151,483	$ 65,971
Working capital changes:		
Increase in accounts receivable	30,802	7,037
Increase in inventory	74,587	10,776
(Increase) decrease in accounts payable	(37,033)	36,217
	68,356	54,030
	219,839	120,001
Less amount financed by operations:		
Net income	16,197	151,483
Net cash expenditure (recovery)	203,642	(31,482)
Accumulated net expenditure, beginning of period	222,078	253,560
Accumulated net expenditure, end of period — to Statement 1 (Note 4)	$ 425,720	$ 222,078

(See accompanying notes to the financial statements)

Notes to the Financial Statements

December 31, 1987

1. **Accounting Policies**

(a) **Authority and Definition of Reporting Entity**

The authority for this Revolving Fund was originally contained in Section 9 of The Department of Continuing Education Act and is continued under Section 15 of The Department of Advanced Education and Manpower Act. The purpose of the Revolving Fund is to finance and provide a system of accounting for the commercial and semi-commercial activities of the Institute, including barbering and cosmetology, bookstore, cafeteria and shop operations, effective from April 1, 1982. (See Note 4)

(b) **Basis of Accounting — Change in Accounting Policy**

The accounts are maintained on the accrual basis of accounting. As at March 31, 1987, the following modifications were applied to the accrual basis of accounting:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end for liabilities incurred prior to year-end are recorded as paid in the previous year.

For the preparation of the financial statements for the nine months ended December 31, 1987, the accounting policy was changed to the full accrual basis of accounting. This change has not been applied retroactively. The effect of this change results in the Accounts Receivable and Accounts Payable balances not being reduced by the related receipts/payments which are received/disbursed within 30 days after the period end.

(c) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal period is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

(d) **Accumulated Net Expenditure**

The accumulated net expenditure of the Revolving Fund includes the following:

i) amounts due to the Minister of Finance as at March 31, 1982 and assumed by the Revolving Fund in respect of working capital advances made to the Kelsey Institute of Applied Arts and Sciences Advance Account at that date. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of Revolving Fund activities as budgetary transactions.

ii) net cash expenditure (recovery) for each fiscal year thereafter.

Kelsey Institute of Applied Arts and Sciences Revolving Fund

Notes to Financial Statements — *(Continued)*

1. **Accounting Policies** — *(Concluded)*

(e) **Authorized Financing**

Section 15(8) of The Department of Advanced Education and Manpower Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $800,000 was established by Order-in-Council in October, 1986.

(f) **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Section 15(4) of The Department of Advanced Education and Manpower Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Kelsey Institute of Applied Arts and Sciences Revolving Fund shall be $70,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund.

(g) **Valuation of Inventories**

Inventories for sale and supplies are valued at the lower of cost and net realizable value.

2. **Related Party Transactions**

In accordance with the Department's interpretation of the Act and regulations, the Revolving Fund has been charged with the wages of all non-instructional employees directly engaged in the resale activities of the Institute. The Revolving Fund, however, has not been charged with any occupancy costs or for general administrative and employee benefit costs. These costs are borne directly, in accordance with established government practice, by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

3. **Inventories**

	As at December 31, 1987	*As at March 31, 1987*
Bookstore	$ 405,054	$ 302,341
Cafeteria	41,889	54,311
Shops — work in progress	15,941	24,141
— automobiles	14,200	18,195
— parts	569	3,706
Prepaid expenses	11,602	11,974
Total Inventory	$ 489,255	$ 414,668

Prepaid expenses consist of cosmetology and barbershop supplies used in the course of providing these services as well as kitchen supplies used in the course of producing prepared foods.

4. **Termination of Revolving Fund**

The Institute Act, proclaimed in force on January 1, 1988, repealed the provisions of The Department of Advanced Education and Manpower Act relating to Kelsey Institute of Applied Arts and Sciences Rovolving Fund. At that date all assets, liabilities and contracts of the Revolving Fund were transferred to and vested in the newly created Saskatchewan Institute of Applied Science and Technology (S.I.A.S.T.). Accordingly, the Revolving Fund was terminated effective January 1, 1988. These financial statements cover the period from April 1, 1987 to December 31, 1987.

Treasury Board directives require that on termination of a revolving fund, the accumulated operating surplus/deficit amount should be closed out to the accumulated net expenditure of the Fund. Accordingly, the accumulated operating surplus as at December 31, 1987 has been closed out to the accumulated net expenditure as below:

Accumulated net expenditure — December 31, 1987	$425,720
Accumulated operating surplus — December 31, 1987	86,197
Accumulated net expenditure on termination of Fund — January 1, 1988	$511,917

Kelsey Institute of Applied Arts and Sciences Revolving Fund

Notes to the Financial Statements — *(Concluded)*

4. Termination of Revolving Fund — *(Concluded)*

Subsequent to December 31, 1987 the following assets and liabilities were transferred and vested in S.I.A.S.T.:

Cash on hand	$ 1,000
Accounts receivable	59,223
Inventories	489,255
Accounts payable	(37,561)
Net assets transferred	$511,917

5. Comparative Figures

The financial statements for the prior year were presented for the year ended March 31, 1987. These financial statements are prepared for the nine months ended December 31, 1987. The comparative figures for the Statement of Operations and Accumulated Operating Surplus have not been provided.

Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Prince Albert Institute of Applied Arts and Sciences Revolving Fund as at March 31, 1987 and the statements of operations and accumulated operating deficit and financing activities and accumulated net expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1987 and the results of its operations and its financing activities for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements.

Regina, Saskatchewan,
November 25, 1987.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

As at March 31, 1987

Assets	
Current Assets:	
Cash	$ 550
Accounts receivable	88,488
Inventories (Note 2)	260,321
	$ 349,359
Liabilities and Fund Equity	
Current Liabilities:	
Accounts payable and other	$ 72,117
Fund Equity:	
Accumulated net expenditure (Statement 3)	341,098
Accumulated operating deficit (Statement 2)	(63,856)
	277,242
	$ 349,359

(See accompanying notes to the financial statements)

Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Statement 2

Statement of Operations and Accumulated Operating Deficit

For the Year Ended March 31, 1987

	Bookstore	*Cafeteria*	*Cosmetology*	*Shops*	*Training for Industry*	*Total*
Revenue:						
Sales	$ 102,007	$ 75,146	$	$ 3,715	$	$ 180,868
Cost of sales	130,089	52,494	....	3,428	....	186,011
Gross income (loss)	(28,082)	22,652	....	287	....	(5,143)
Other revenue	....	....	12,092	....	191,514	203,606
Training cost recoveries	....	15,700	....	....	....	15,700
	(28,082)	38,352	12,092	287	191,514	214,163
Expenses:						
Wages	25,810	70,990	....	14,517	123,813	235,130
Miscellaneous contractual services	....	....	....	....	18,567	18,567
Miscellaneous materials and supplies	1,935	524	4,437	497	2,823	10,216
Travel expenses	....	....	....	....	14,106	14,106
	27,745	71,514	4,437	15,014	159,309	278,019
Net income (loss) for year	$ (55,827)	$ (33,162)	$ 7,655	$ (14,727)	$ 32,205	(63,856)
Accumulated operating deficit, beginning of year						....
Accumulated operating deficit, end of year — to Statement 1						$ (63,856)

(See accompanying notes to the financial statements)

Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

For the Year Ended March 31, 1987

Financing requirements of the Revolving Fund:	
Working capital changes:	
Increase in cash	$ 550
Increase in accounts receivable	88,488
Increase in inventory	260,321
(Increase) in accounts payable	(72,117)
	277,242
Add: Amount used in operations:	
Net loss for the year	63,856
Net cash expenditure	341,098
Accumulated net expenditure, beginning of year	....
Accumulated net expenditure, end of year — to Statement 1	$ 341,098

(See accompanying notes to the financial statements)

Notes to the Financial Statements

March 31, 1987

1. **Accounting Policies**

a. **Authority and Definition of Reporting Entity**

The authority for this Revolving Fund is contained in Section 15.1 of The Department of Advanced Education and Manpower Act. The purpose of the Revolving Fund is to finance and provide a system of accounting for the commercial and semi-commercial activities of the Institute, including cosmetology, bookstore, cafeteria, shop operations and training for industry.

b. **Basis of Accounting**

The accounts are maintained on an accrual basis of accounting with the following modifications:

1) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

2) Disbursements made within 30 days after the fiscal year-end for liabilities incurred prior to year-end are recorded as paid in the previous year.

c. **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

d. **Accumulated Net Expenditure**

The accumulated net expenditure of the Revolving Fund includes net cash expenditure (recovery) for each fiscal year.

e. **Authorized Financing**

Subsection 15.1(8) of The Department of Advanced Education and Manpower Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $450,000 was established by Order-in-Council 83/86.

f. **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Subsection 15.1(4) of The Department of Advanced Education and Manpower Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Prince Albert Institute of Applied Arts and Sciences Revolving Fund shall be $40,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund.

g. **Fixed Assets**

All the fixed assets used in the commercial and semi-commercial activities of the Institute are charged to the appropriation of the Department of Advanced Education and Manpower. No charge for the use of these assets is reflected in the records of the Revolving Fund.

h. **Valuation of Inventories**

Inventories for sale and supplies are valued at the lower of cost and net realizable value.

Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Notes to Financial Statements — *(Concluded)*

2. **Inventories**

	1987
Bookstore	$ 211,244
Cafeteria	25,137
Cosmetology	22,749
Shops — work in progress	1,191
	$ 260,321

3. **Asset Transfers**

Section 1010 of the Financial Administration Manual requires that inventories, acquired at no cost by a Revolving Fund from another government agency or disposed of at no charge by a Revolving Fund to another government agency, should be recorded at the lower of estimated book value or fair market value at the date of transfer by adjusting the asset and accumulated expenditure accounts. During the 1986-87 fiscal year, $5,000 of cosmetology inventory was transferred from the Department of Advanced Education and Manpower.

4. **Costs Borne by Other Agencies**

In accordance with established government practice, the Revolving Fund has not been charged with certain costs including occupancy, financing, general administrative and employee benefit costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Prince Albert Institute of Applied Arts and Sciences Revolving Fund as at December 31, 1987 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the nine months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at December 31, 1987 and the results of its operations and the changes in its financial position for the nine months then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied, except for the change in accounting policy as explained in Note 1(b) to the financial statements, on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
April 29, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

	As At December 31, 1987 (Note 4)	*As At March 31, 1987*
Assets		
Current Assets:		
Cash	$ 550	$ 550
Accounts receivable (Note 3)	126,894	88,488
Inventories (Note 2)	236,621	260,321
	$ 364,065	$ 349,359
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable and other	$ 18,383	$ 72,117
Fund Equity: (Note 4)		
Accumulated net expenditure (Statement 3)	417,389	341,098
Accumulated operating deficit (Statement 2)	(71,707)	(63,856)
	345,682	277,242
	$ 364,065	$ 349,359

(See accompanying notes to the financial statements)

Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Statement 2

Statement of Operations and Accumulated Operating Deficit

For the Nine Months Ended December 31, 1987

	Bookstore	Cafeteria	Cosmetology	Shops	Training for Industry	Total
Revenue:						
Sales	$ 182,993	$ 149,602	$ 14,621	$ 13,440	$	$ 360,656
Cost of sales	149,630	96,827	5,627	10,988	....	263,072
Gross profit	33,363	52,775	8,994	2,452	....	97,584
Other revenue	....	....	....	....	212,531	212,531
Training cost recoveries	....	10,443	....	....	....	10,443
	33,363	63,218	8,994	2,452	212,531	320,558
Expenses:						
Wages	28,181	98,831	....	7,259	102,006	236,277
Miscellaneous contractual services	....	....	....	....	26,130	26,130
Miscellaneous materials and supplies	2,918	513	....	....	43,823	47,254
Travel expenses	....	....	....	....	12,356	12,356
Bad debt expense	....	....	12	29	6,351	6,392
	31,099	99,344	12	7,288	190,666	328,409
Net income (loss) for period	$ 2,264	$ (36,126)	$ 8,982	$ (4,836)	$ 21,865	(7,851)
Accumulated operating surplus (deficit), April 1, 1987						(63,856)
Accumulated operating surplus (deficit), December 31, 1987 — to Statement 1 (Note 4)						$ (71,707)

(See accompanying notes to the financial statements)

Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

	For the Nine Months Ended December 31, 1987	*For the Year Ended March 31, 1987*
Financing requirements of the Revolving Fund:		
Working capital changes:		
Increase in cash	$	$ 550
Increase in accounts receivable	38,406	88,488
Increase (Decrease) in inventory	(23,700)	260,321
(Increase) Decrease in accounts payable	53,734	(72,117)
	68,440	277,242
Add: Amount used in Operations:		
Net loss for the period	7,851	63,856
Net cash expenditure	76,291	341,098
Accumulated net expenditure, beginning of period	341,098	....
Accumulated net expenditure, end of period — to Statement 1 (Note 4)	$ 417,389	$ 341,098

(See accompanying notes to the financial statements)

Notes to the Financial Statements

December 31, 1987

1. **Accounting Policies**

(a) **Authority and Definition of Reporting Entity**

The authority for this Revolving Fund is contained under Section 15.1 of The Department of Advanced Education and Manpower Act. The purpose of the Revolving Fund is to finance and provide a system of accounting for the commercial and semi-commercial activities of the Institute, including cosmetology, bookstore, cafeteria, shop operations and training for industry. (See Note 4.)

(b) **Basis of Accounting — Change in Accounting Policy**

The accounts are maintained on the accrual basis of accounting. As at March 31, 1987, the following modifications were applied to the accrual basis of accounting:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end for liabilities incurred prior to year-end are recorded as paid in the previous year.

For the preparation of the financial statements for the nine months ended December 31, 1987, the accounting policy was changed to the full accrual basis of accounting. This change has not been applied retroactively. The effect of this change results in the Accounts Receivable and Accounts Payable balances not being reduced by the related receipts/payments which are received/disbursed within 30 days after the period end.

(c) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal period is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

(d) **Accumulated Net Expenditure**

The accumulated net expenditure of the Revolving Fund includes net cash expenditure (recovery) for each fiscal period.

(e) **Authorized Financing**

Subsection 15.1(8) of The Department of Advanced Education and Manpower Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $450,000 was established by Order-in-Council 83/86.

(f) **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with subsection 15.1(4) of The Department of Advanced Education and Manpower Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Prince Albert Institute of Applied Arts and Sciences Revolving Fund shall be $40,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year to be paid into (from) the Consolidated Fund. (See Note 4.)

Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Notes to Financial Statements — *(Concluded)*

1. **Accounting Policies** — *(Concluded)*

(g) **Fixed Assets**

All the fixed assets used in the commercial and semi-commercial activities of the Institute are charged to the appropriation of the Department of Advanced Education and Manpower. No charge for the use of these assets is reflected in the records of the Revolving Fund.

(h) **Valuation of Inventories**

Inventories for sale and supplies are valued at the lower of cost or net realizable value.

2. **Inventories**

	As At December 31, 1987	*As At March 31, 1987*
Bookstore	$ 191,911	$ 211,244
Cafeteria	13,789	25,137
Cosmetology	27,985	22,749
Shops — work in progress	2,936	1,191
	$ 236,621	$ 260,321

3. **Accounts Receivable**

The accounts receivable figure is shown net of an allowance for doubtful accounts.

	As At December 31, 1987	*As At March 31, 1987*
Accounts receivable	$ 133,245	$ 88,488
Allowance for doubtful accounts	6,351	....
Net receivable (Statement 1)	$ 126,894	$ 88,488

4. **Termination of Revolving Fund**

The Institute Act, proclaimed in force on January 1, 1988, repealed the provisions of The Department of Advanced Education and Manpower Act relating to Prince Albert Institute of Applied Arts and Sciences Revolving Fund. At that date all assets, liabilities and contracts of the Revolving Fund were transferred to and vested in the newly created Saskatchewan Institute of Applied Science and Technology (S.I.A.S.T.). Accordingly, the Revolving Fund was terminated effective January 1, 1988. These financial statements cover the period from April 1, 1987 to December 31, 1987.

Treasury Board directives require that on termination of a revolving fund, the accumulated operating surplus/deficit amount should be closed out to the accumulated net expenditure of the Fund unless the responsible department is directed by Treasury Board to replenish any accumulated operating deficit. Since the department has not been directed to replenish the accumulated operating deficit as at December 31, 1987, it has been closed out to the accumulated net expenditure as below:

Accumulated net expenditure — December 31, 1987	$ 417,389
Accumulated operating deficit — December 31, 1987	(71,707)
Accumulated net expenditure on termination of Fund — January 1, 1988	$ 345,682

Subsequent to December 31, 1987 the following assets and liabilities were transferred and vested in S.I.A.S.T.:

Cash on hand	$ 550
Accounts receivable	126,894
Inventories	236,621
Accounts payable	(18,383)
Net assets transferred	$ 345,682

5. **Costs Borne by Other Agencies**

In accordance with established government practice, the Revolving Fund has not been charged with certain costs including occupancy, financing, general administrative and employee benefit costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

6. **Comparative Figures**

The financial statements for the prior year were presented for the year ended March 31, 1987. These financial statements are prepared for the nine months ended December 31, 1987. The comparative figures for the Statement of Operations and Accumulated Operating Deficit have not been provided.

Saskatchewan Technical Institute Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Saskatchewan Technical Institute Revolving Fund as at December 31, 1987 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the nine months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at December 31, 1987 and the results of its operations and changes in its financial position for the nine months then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied, except for the change in accounting policy as explained in Note 1(b) to the financial statements, on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
April 6, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

	As at December 31, 1987 *(Note 4)*	*As at March 31, 1987*
Assets		
Current:		
Cash on hand	$ 300	$ 300
Accounts receivable	66,595	17,998
Inventories (Note 3)	359,691	197,738
	$ 426,586	$ 216,036
Liabilities and Fund Equity		
Liabilities:		
Accounts payable	$ 18,017	$ 11,371
Fund equity: (Note 4)		
Accumulated net expenditure (Statement 3)	359,167	83,114
Accumulated operating surplus (Statement 2)	49,402	121,551
	408,569	204,665
	$ 426,586	$ 216,036

(See accompanying notes to the financial statements)

Saskatchewan Technical Institute Revolving Fund

Statement of Operations and Accumulated Operating Surplus

Statement 2

For the Nine Months Ended December 31, 1987

	Bookstore	*Cafeteria*	*Training for Industry Program*	*Shop Stores*	*Total*
Sales	$ 371,883	$ 213,898	$	$ 62,867	$ 648,648
Cost of goods sold	310,979	145,523	....	37,496	493,998
Gross profit	60,904	68,375	....	25,371	154,650
Other revenue	....	....	119,351	....	119,351
	60,904	68,375	119,351	25,371	274,001
Operating Costs:					
Wages	27,359	94,184	73,919	16,704	212,166
Laundry	....	1,808	....	....	1,808
Paper and cleaning supplies	....	11,986	....	....	11,986
Materials	....	....	14,230	....	14,230
Travel expenses	....	....	15,412	....	15,412
Other	641	246	7,865	245	8,997
	28,000	108,224	111,426	16,949	264,599
Net income (loss)for the period	$ 32,904	$ (39,849)	$ 7,925	$ 8,422	9,402
Accumulated operating surplus, April 1, 1987					121,551
Accumulated operating surplus paid to the Consolidated Fund					(81,551)
Accumulated operating surplus, December 31, 1987 — to Statement 1 (Note 4)					$ 49,402

(See accompanying notes to the financial statements)

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

	For the Nine Months Ended December 31, 1987	*For the Year Ended March 31, 1987*
Financing Requirements of the Revolving Fund:		
Accumulated operating surplus paid to the Consolidated Fund	$ 81,551	$ 85,220
Working capital changes:		
Increase in accounts receivable	48,597	13,794
Increase in inventory	161,953	6,966
(Increase) in accounts payable and accrued liabilities	(6,646)	(8,982)
	203,904	11,778
	285,455	96,998
Less amount financed by operations:		
Net income	9,402	81,551
Net cash expenditure	276,053	15,447
Accumulated net expenditure, beginning of period	83,114	67,667
Accumulated net expenditure, end of period — to Statement 1 (Note 4)	$ 359,167	$ 83,114

(See accompanying notes to the financial statements)

Saskatchewan Technical Institute Revolving Fund

Notes to the Financial Statements

Nine Months Ended December 31, 1987

1. **Accounting Policies**

(a) **Authority and Definition of Accounting Entity**

The authority for this Revolving Fund was originally contained in Section 9.2(2) of The Department of Continuing Education Act and is continued under Section 16 of The Department of Advanced Education and Manpower Act. The purpose of the Revolving Fund is to finance and provide a system of accounting for the commercial and semi-commercial activities of the Institute, effective from April 1, 1982 and the Training for Industry Program effective from April 1, 1986. (See also Note 4).

(b) **Basis of Accounting — Change in Accounting Policy**

The accounts are maintained on the accrual basis of accounting. As at March 31, 1987, the following modifications were applied to the accrual basis of accounting:

i) Revenues received in the month of April which apply to the preceding fiscal year are recorded as received in the preceding fiscal year.

ii) Disbursements made in the month of April which are for goods and services received in the preceding fiscal year are recorded as paid in the preceding fiscal year.

For the preparation of the financial statements for the nine months ended December 31, 1987, the accounting policy was changed to the full accrual basis of accounting. This change has not been applied retroactively. The effect of this change results in the Accounts Receivable and Accounts Payable balances not being reduced by the related receipts/payments which are received/disbursed within 30 days after the period end.

(c) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

(d) **Accumulated Net Expenditure**

The accumulated net expenditure of the Fund includes the following:

i) Amounts due to the Minister of Finance as at March 31, 1982 and assumed by the Revolving Fund in respect of working capital advances made to the Saskatchewan Technical Institute Advance Account at that date. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of Revolving Fund activities as budgetary transactions.

ii) Net cash expenditure (recovery) for each fiscal year thereafter.

(e) **Authorized Financing**

Section 16(8) of The Department of Advanced Education and Manpower Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $525,000 was established by Order-in-Council in October, 1986.

(f) **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Section 16(4) of The Department of Advanced Education and Manpower Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Saskatchewan Technical Institute Revolving Fund shall be $40,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund.

(g) **Valuation of Inventories**

Inventories for sale and supplies are valued at the lower of cost and net realizable value.

2. **Related Party Transactions**

In accordance with the Department's interpretation of the Act and regulations, the Revolving Fund has been charged with the wages for the Training for Industry Program and all non-instructional employees directly engaged in the resale activities of the Institute. The Revolving Fund, however, has not been charged with any occupancy costs or for general administrative and employee benefit costs. These costs are borne directly, in accordance with established government practice, by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

All fixed assets used in the commercial and semi-commercial activities of the Institute are charged to the appropriation of the Department of Advanced Education and Manpower. No charge for the use of these assets is provided for in the records of the Revolving Fund.

Saskatchewan Technical Institute Revolving Fund

Notes to Financial Statements — *(Concluded)*

3. **Inventories**

	As At December 31, 1987	*As At March 31, 1987*
Bookstore	$ 280,910	$ 108,246
Cafeteria	28,168	37,376
Shop stores — parts	24,613	14,287
— work in progress	....	1,904
— automobiles	26,000	35,925
Total Inventory	$ 359,691	$ 197,738

The automobiles are used as materials in the teaching of motor mechanics and auto body repairs.

4. **Termination of Revolving Fund**

The Institute Act, proclaimed in force on January 1, 1988, repealed the provisions of The Department of Advanced Education and Manpower Act relating to the Saskatchewan Technical Insitute Revolving Fund. At that date all assets, liabilities and contracts of the Revolving Fund were transferred to and vested in the newly created Saskatchewan Technical Institute of Applied Science and Technology (S.I.A.S.T.). Accordingly, the Revolving Fund was terminated effective January 1, 1988. These financial statements cover the period from April 1, 1987 to December 31, 1987.

Treasury Board directives require that on termination of a revolving fund the accumulated operating surplus/deficit amount should be closed out to the accumulated net expenditure of the Fund. Accordingly, the accumulated operating surplus as at December 31, 1987 has been closed out to the accumulated net expenditure as below:

Accumulated net expenditure — December 31, 1987	$ 359,167
Accumulated operating surplus — December 31, 1987	49,402
Accumulated net expenditure on termination of Fund — January 1, 1988	$ 408,569

Subsequent to December 31, 1987 the following assets and liabilities were transferred and vested in S.I.A.S.T.:

Cash on hand	$ 300
Accounts receivable	66,595
Inventories	359,691
Accounts payable	(18,017)
Net assets transferred	$ 408,569

5. **Comparative Figures**

The financial statements for the prior year were presented for the year ended March 31, 1987. These financial statements are prepared for the nine months ended December 31, 1987. The comparative figures for the Statement of Operations and Accumulated Operating Surplus have not been provided.

Wascana Institute of Applied Arts and Sciences Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Wascana Institute of Applied Arts and Sciences Revolving Fund as at December 31, 1987 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the nine month period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at December 31, 1987 and the results of its operations and the changes in its financial position for the nine month period then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied, except for the change in accounting policy as explained in Note 1(b) to the financial statements, on a basis consistent with that of the preceding year.

Regina, Saskatchewan, W. G. Lutz, F.C.A.,
August 30, 1988. *Provincial Auditor.*

Balance Sheet

Statement 1

	As At December 31, 1987 (Note 4)	*As At March 31, 1987*
Assets		
Current:		
Cash	$ 550	$ 550
Accounts receivable	191,329	52,644
Inventories (Note 2)	269,133	244,770
Prepaid expenses	16,783	—
	$ 477,795	$ 297,964
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	$ 39,289	$ 2,714
Payable to the Department of Education	91,244	—
Unearned revenue	3,833	—
	$ 134,366	$ 2,714
Fund Equity: (Note 4)		
Accumulated net expenditure (Statement 3)	298,626	256,230
Accumulated operating surplus (Statement 2)	44,803	39,020
Total Equity	343,429	295,250
	$ 477,795	$ 297,964

(See accompanying notes to the financial statements)

Wascana Institute of Applied Arts and Sciences Revolving Fund

Statement of Operations and Accumulated Operating Surplus

Statement 2

For the Nine Month Period Ended December 31, 1987

	Bookstore	Training to Industry	Other Sales	Total
Revenue:				
Sales	$ 321,507	$ —	$ 62,546	$ 384,053
Cost of goods sold	295,468	—	48,503	343,971
Gross profit	26,039	—	14,043	40,082
Other revenue	151	318,783	—	318,934
	26,190	318,783	14,043	359,016
Expenses:				
Bad debts	1,635	—	—	1,635
Contractual services	—	38,726	—	38,726
Travel	—	47,439	—	47,439
Wages	36,451	207,665	—	244,116
Other	538	20,779	—	21,317
	38,624	314,609	—	353,233
Net income (loss) for the period	$ (12,434)	$ 4,174	$ 14,043	5,783
Accumulated operating surplus, April 1, 1987				39,020
Accumulated operating surplus December 31, 1987 — to Statement 1 (Note 4)				44,803

(See accompanying notes to the financial statements)

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

	For the Nine Month Period Ended December 31, 1987	For the Year Ended March 31, 1987
Financing requirements of the Revolving Fund:		
Repayment of prior year's net income	$ —	$ 20,339
Working capital changes:		
Increase in accounts receivable	138,685	14,858
Increase (decrease) in inventories	24,363	(6,058)
Increase in prepaid expenses	16,783	—
(Increase) in accounts payable	(36,575)	(1,797)
(Increase) in payable to the Department of Education	(91,244)	—
(Increase) in unearned revenue	(3,833)	—
	48,179	7,003
	48,179	27,342
Less amount financed by operations:		
Net income for the period	5,783	19,020
Net cash expenditure	42,396	8,322
Accumulated net expenditure, beginning of period	256,230	247,908
Accumulated net expenditure, end of period — to Statement 1 (Note 4)	$ 298,626	$ 256,230

(See accompanying notes to the financial statements)

Wascana Institute of Applied Arts and Sciences Revolving Fund

Notes to Financial Statements

December 31, 1987

1. **Accounting Policies**

(a) **Authority and Definition of Reporting Entity**

The authority for this Revolving Fund was originally contained in Section 9 of The Department of Continuing Education Act and is continued under Section 17 of The Department of Advanced Education and Manpower Act. The purpose of the Revolving Fund is to finance and provide a system of accounting for the commercial and semi-commercial activities of the Institute, including bookstore, dental clinic and shop operations and the training to industry program (see Note 4).

(b) **Basis of Accounting — Change in Accounting Policy**

The accounts are maintained on an accrual basis of accounting. As at March 31, 1987, the following modifications were applied to the accrual basis of accounting:

(i) Payments received within 30 days after the fiscal year-end which pertained to the previous year were recorded as received in the previous year.

(ii) Disbursements made within 30 days after the fiscal year-end incurred prior to the year-end were recorded as paid in the previous year.

For the preparation of the financial statements for the nine month period ended December 31, 1987, the accounting policy was changed to the full accrual basis of accounting. This change has not been applied retroactively. The effect of this change results in the Accounts Receivable and Acounts Payable balances not being reduced by the related receipts/payments which were received/disbursed within thirty days after the period end.

(c) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal period is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

(d) **Accumulated Net Expenditure**

The accumulated net expenditure of the Revolving Fund includes the following:

(i) amounts due to the Minister of Finance as at March 31, 1982 and assumed by the Revolving Fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund activities as budgetary transactions.

(ii) net cash expenditure (recovery) for each fiscal year thereafter.

(e) **Authorized Financing**

Section 17(8) of The Department of Advanced Education and Manpower Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor-in-Council. A maximum amount of $510,000 was established by Order-in-Council in October, 1986.

(f) **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Section 17(4) of The Department of Advanced Education and Manpower Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Wascana Institute of Applied Arts and Sciences Revolving Fund shall be $20,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund (see Note 4).

(g) **Fixed Assets**

All the fixed assets used in the commercial and semi-commercial activities of the Institute are charged to the appropriation of the Department of Education (Department of Advanced Education and Manpower prior to April 1, 1987). No charge for the use of these assets is reflected in the records of the Revolving Fund.

(h) **Valuation of Inventories**

Inventories for sale and supplies are valued at the lower of cost and net realizable value.

2. **Inventories**

	December 31, 1987	*March 31, 1987*
Wascana Bookstore — Parkway	$ 98,796	$ 48,293
Business Extension — Albert South	58,300	73,132
Dental Division — St. John	14,045	15,598
Agricultural Division — Maxwell	13,523	11,781
Industrial Division — Winnipeg North	84,469	95,966
	$ 269,133	$ 244,770

Wascana Institute of Applied Arts and Sciences Revolving Fund

Notes to Financial Statements — *(Concluded)*

3. **Costs Borne by Other Agencies**

In accordance with established government practice, the Revolving Fund has not been charged with certain costs including occupancy, financing, general administrative and employee benefit costs. These costs have been absorbed by various departmental appropriations and therefore no provisions for such costs is reflected in these financial statements.

4. **Termination of Revolving Fund**

The Institute Act, proclaimed in force on January 1, 1988, repealed the provisions of The Department of Advanced Education and Manpower Act relating to the Wascana Institute of Applied Arts and Sciences Revolving Fund. At that date all assets, liabilities and contracts of the Revolving Fund were transferred to and vested in the newly created Saskatchewan Institute of Applied Science and Technology (S.I.A.S.T.) Accordingly, the Revolving Fund was terminated effective January 1, 1988. These financial statements cover the period from April 1, 1987 to December 31, 1987.

Treasury Board directives require that on termination of a Revolving Fund, the accumulated operating surplus/deficit amount should be closed out to the accumulated net expenditure of the Fund. Accordingly, the accumulated operating surplus as at December 31, 1987 has been closed out to the accumulated net expenditure as presented below:

Accumulated net expenditure — December 31, 1987	$298,626
Accumulated operating surplus — December 31, 1987	44,803
Accumulated net expenditure on termination of Fund — January 1, 1988	$343,429

Subsequent to December 31, 1987 the following assets and liabilities were transferred to and vested in S.I.A.S.T.:

Cash	$	550
Accounts receivable		191,329
Inventories		269,133
Prepaid expenses		16,783
Accounts payable		(39,289)
Payable to the Department of Education		(91,244)
Unearned revenue		(3,833)
Net assets transferred	$	343,429

5. **Comparative Figures**

The financial statements for the prior year were presented for the year ended March 31, 1987. These financial statements are prepared for the nine month period ended December 31, 1987. It was determined that comparative figures for the Statement of Operations and Accumulated Operating Surplus would not be meaningful and accordingly, they have not been provided.

Saskatchewan Book Bureau Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Saskatchewan Book Bureau Revolving Fund as at March 31, 1988, and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1988, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
June 3, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

March 31, 1988

Statement 1

	1988	*1987*
Assets		
Current:		
Petty cash	$ 2,100	$ 2,100
Accounts receivable	73,916	55,225
Inventory	1,287,247	923,114
Total current assets	1,363,263	980,439
Fixed:		
Fixed assets (Note 5)	36,774	14,118
	$ 1,400,037	$ 994,557
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable and accrued liabilities	$ 50,177	$ 38,061
Customer deposits and credits	6,098	1,686
Total current liabilities	56,275	39,747
Fund Equity:		
Accumulated net expenditure (Statement 3)	1,052,565	648,066
Accumulated operating surplus (Statement 2)	291,197	306,744
	1,343,762	954,810
	$ 1,400,037	$ 994,557

(See accompanying notes)

Saskatchewan Book Bureau Revolving Fund

Statement of Operations and Accumulated Operating Surplus

Statement 2

For the Year Ended March 31, 1988

	1988	*1987*
Revenue:		
Sales	$ 5,117,974	$ 4,327,809
Cost of goods sold	4,451,548	3,680,610
Gross profit	666,426	647,199
Commission of E & H Tax	244	65
Restocking charge on returned sales	7,981	7,052
	674,651	654,316
Operating Expenses:		
Salaries	392,629	387,160
Office and warehouse	87,494	75,695
Freight and express out	28,666	24,810
Telephone	7,526	3,708
Depreciation	13,275	3,744
Service and repair equipment	2,682	1,695
Mechanical and electronic parts	959	....
Transportation charge — office and warehouse	128	10
Travel	93	755
Bad debts	2	....
(Gain) on disposition of fixed assets	....	(5)
	533,454	497,572
Net income from operations	141,197	156,744
Accumulated operating surplus, beginning of year	306,744	282,856
Accumulated operating surplus, paid to Consolidated Fund	(156,744)	(132,856)
Accumulated operating surplus, end of year (Statement 1)	$ 291,197	$ 306,744

(See accompanying notes)

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

Year Ended March 31, 1988

	1988	*1987*
Financing requirements of the Revolving Fund		
Net capital acquisition:		
Purchase of fixed assets	$ 1,257	$ 1,231
Proceeds from sale of fixed assets	....	(5)
	1,257	1,226
Working capital changes:		
Increase (decrease) in accounts receivable	16,742	(65,703)
Increase (decrease) in inventories	352,849	(351,595)
Decrease (increase) in accounts payable and accrued liabilities	(16,528)	(30,401)
	353,063	(447,699)
Prior year's income (of Revolving Fund) transferable to Consolidated Fund	156,744	132,856
	511,064	(313,617)
Less amount financed by operations:		
Net income	141,197	156,744
Items not requiring an outlay (inflow) of funds:		
— depreciation	13,275	3,744
— gain on disposal of fixed assets	....	(5)
	154,472	160,483
Net expenditure (recovery)	356,592	(474,100)
Assets transferred to Revolving Fund at no cost during year (Note 8)	47,907	....
Accumulated net expenditure, beginning of year	648,066	1,122,166
Accumulated net expenditure, end of year (Statement 1)	$ 1,052,565	$ 648,066

(See accompanying notes)

Saskatchewan Book Bureau Revolving Fund

Notes to Financial Statements

March 31, 1988

1. **Accounting Policies:**

a) **Basis of Accounting**

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which were incurred prior to year-end are recorded as paid in the previous year.

b) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the revolving fund.

c) **Accumulated Net Expenditure**

The accumulated net expenditure of the Fund includes the following:

i) Amounts due to the Minister of Finance as at March 31, 1982 and assumed by the revolving fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund activities as budgetary transactions.

ii) Net cash expenditure (recovery) for each fiscal year thereafter.

d) **Depreciation**

Depreciation is provided on office and warehouse equipment on a straight line basis at an annual rate of 10% of acquisition value.

e) **Inventory Valuation**

A physical inventory of stock on hand was taken at the close of the Book Bureau's fiscal year March 31, 1988, and valued at the lower of average cost and net realizable value.

f) **Pricing Policy**

The Bureau's sales catalogue of books and educational materials and the retail list prices of the items therein are revised periodically by the management with a view to operating the revolving fund as close to the break even point as possible. For the 1987 and 1988 years, the retail list price of publications was based on invoice cost plus 16.5%.

2. **Authority and Definition of Entity**

The authority for this revolving fund is contained in Section 12 of The Department of Education Act. The purpose of the Saskatchewan Book Bureau Revolving Fund is to finance and to provide a system of accounting for the purchase, sale and distribution of such school textbooks, workbooks, reference textbooks, related print and non-print materials as authorized by the Department of Education for use in Saskatchewan schools, and to serve as distributor and sales agent for publications and materials of the Department of Education.

3. **Authorized Financing**

Section 12(8) of The Department of Education Act provides for a maximum amount of accumulated net expenditures which may at any time be outstanding to be set by order of the Lieutenant Governor-in-Council. The maximum amount has been set at $4,000,000.

4. **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with section 12(4) of The Department of Education Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the revolving fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Book Bureau Revolving Fund shall be $150,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund.

5. **Fixed Assets**

	1988			*1987*
	Cost	*Accumulated Depreciation*	*Net Book Value*	*Net Book Value*
Office equipment	$ 10,666	$ 7,278	$ 3,388	$ 4,287
Duplication equipment	35,128	9,408	25,720	....
Warehouse equipment	40,029	32,363	7,666	9,831
	$ 85,823	$ 49,049	$ 36,774	$ 14,118

Depreciation provided in the financial statements for the current year amounted to $13,275 (1987 — $3,744).

Saskatchewan Book Bureau Revolving Fund

Notes to Financial Statements — *(Concluded)*

6. **Related Party Transactions**

   In accordance with established government policy the revolving fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

7. **Commitments**

   The revolving fund is committed to the following approximate expenditures:

   (a) Mini-computer lease payments — $40,000, 1988 to 1989.

   (b) Grade 7, 8 and 9 Social Studies Textbooks — $1,220,750, 1988 to 1991.

8. **Transfer of Operations**

   On April 1, 1987, the Department of Education transferred tape duplication services from Educational Resources Branch to the Revolving Fund and in this regard transferred assets with a total value of $47,907 including fixed assets valued at $34,674 to the Revolving Fund at no cost.

9. **Comparative Information**

   Certain 1987 balances have been reclassified to conform with the current year presentation.

Highways Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Highways Revolving Fund as at March 31, 1988 and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
September 23, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

As at March 31

	1988	*1987*
Assets		
Current:		
Accounts receivable (Note 5)	$ 1,728,205	$ 1,199,167
Construction work in progress	54,292	825,647
Inventories	3,073,735	3,833,757
	4,856,232	5,858,571
Fixed:		
Construction, maintenance and other equipment (Note 6)	36,013,071	36,570,489
	$ 40,869,303	$ 42,429,060
Liabilities and Fund Equity		
Liabilities:		
Accounts payable	$ 326,210	$ 335,458
Unearned revenue	28,794	514,529
	355,004	849,987
Fund Equity:		
Accumulated net expenditure (Statement 3)	39,824,477	41,578,040
Accumulated operating surplus (Statement 2)	689,822	1,033
	40,514,299	41,579,073
	$ 40,869,303	$ 42,429,060

(See accompanying notes to financial statements)

Statement of Operations and Accumulated Operating Surplus

Statement 2

Year Ended March 31

	1988	*1987*
Revenue:		
Sales or gross revenue	$ 29,227,701	$ 29,012,490
Other revenue	27,784	39,258
Gain (Loss) on sale of fixed assets	(250,008)	28,905
Total revenue	29,005,477	29,080,653
Expenses:		
Cost of sales	16,374,461	16,186,536
Other expenses	10,623,491	12,141,141
Total expenses	26,997,952	28,327,677
Segment margin (Note 7)	2,007,525	752,976
General expenses	1,318,736	1,407,328
Net income (loss)	688,789	(654,352)
Accumulated operating surplus, beginning of year	1,033	655,385
Accumulated operating surplus, end of year — to Statement 1	$ 689,822	$ 1,033

(See accompanying notes to financial statements)

Highways Revolving Fund

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

Year Ended March 31

	1988	*1987*
Financing requirements of the Revolving Fund		
Net capital acquisitions:		
Purchase of fixed assets	$ 3,320,596	$ 5,771,821
Proceeds received from sale of fixed assets	(418,200)	(240,858)
	2,902,396	5,530,963
Working capital changes:		
Increase (decrease) in accounts receivable	518,706	17,641
Increase (decrease) in inventories	(760,022)	40,721
(Increase) decrease in accounts payable	9,248	(71,814)
(Increase) decrease in unearned revenue	485,735	339,994
Increase (decrease) in construction work in progress	(771,355)	(39,461)
	(517,688)	287,081
Total financing requirements	2,384,708	5,818,044
Less amounts financed by operations:		
Net income (loss)	688,789	(654,352)
Items not affecting working capital		
— depreciation	3,209,806	3,195,540
— (gain) loss on disposal of fixed assets	250,008	(28,905)
— bad debts expense	(10,332)	34,180
	4,138,271	2,546,463
Net cash (recovery) expenditure	(1,753,563)	3,271,581
Accumulated net expenditure, beginning of year	41,578,040	38,306,459
Accumulated net expenditure, end of year — to Statement 1	$ 39,824,477	$ 41,578,040

(See accompanying notes to financial statements)

Notes To The Financial Statements

March 31, 1988

1. **Accounting Policies**

(a) **Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting with the following modifications:

(i) Payments received in the month of April pertaining to sales of the preceding fiscal year are recorded as received in the preceding fiscal year.

(ii) Disbursements made in the month of April pertaining to goods and services received in the preceding fiscal year are recorded as paid in the preceding fiscal year.

(b) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) is the cash flow from (to) the Consolidated Fund. It represents the total annual financing requirements (surpluses) resulting from net capital acquisitions, working capital changes and net cash flows from operations.

(c) **Accumulated Net Expenditure**

The accumulated net expenditure of the Fund includes the following:

(i) amounts due to the Minister of Finance as at March 31, 1982 assumed by the Revolving Fund in respect of working capital advances;

(ii) the net cash expenditure (recovery) for each fiscal year thereafter;

(iii) the lower of net book value or fair market value of assets acquired (disposed of) at no charge from (to) another government agency.

(d) **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Subsection 14(4) of The Department of Highways and Transportation Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Highways Revolving Fund shall be $1,000,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year, be paid to (from) the Consolidated Fund.

Highways Revolving Fund

Notes to Financial Statements — *(Continued)*

1. **Accounting Policies** — *(Concluded)*

(e) **Inventories**

Inventories are valued at the lower of original cost, as determined on a global moving average basis, and replacement cost.

(f) **Construction and Maintenance Equipment**

Construction and maintenance equipment, including expenditures which renovate or modify the equipment and result in a corresponding increase in the useful life of the equipment, are recorded at cost or as determined in Note 1(c)(iii).

(g) **Depreciation**

(i) Construction and Maintenance Equipment

Construction and maintenance equipment is depreciated on a unit of use basis (hours or kms). The depreciation rate per unit of use for each item is calculated to recover the capital cost of that item, less residual value, over the life expectancy of the equipment.

(ii) Other Equipment

Salt storage bins are depreciated on a straight-line basis at a rate of 5% per year.

For all other equipment, depreciation is calculated as follows:

- Items costing $1,000 or more are depreciated on the straight line basis at a rate of 10% per year.
- Items costing less than $1,000 are depreciated at a flat rate of $100 per year.

(iii) Saskatchewan Property Management Corporation Central Vehicle Agency Units

Major additions or modifications made to motor vehicle units leased from the Saskatchewan Property Management Corporation are treated as capital cost additions. Depreciation is calculated on the capital cost additions for a unit on a straight line basis over the remaining term of the lease for that unit.

(h) **Equipment Rental Rates**

The rental rates charged by the Revolving Fund for use of its construction and maintenance equipment are calculated to return to the Revolving Fund by way of rentals, sufficient funds to recover the following Revolving Fund costs:

(i) depreciation provision

(ii) repair and overhaul costs

(iii) operating costs of fuel and oil

(iv) administration costs of the stores and repair depots and Revolving Fund office together with licence registration and insurance fees.

Each of the foregoing components of the rental rate is reviewed annually, revised as required, and approved by the Minister of Highways and Transportation.

(i) **Construction Revenue**

The Revolving Fund uses the completed contract method to recognize construction revenue on custom and other work whereby revenues are recognized as projects are completed. Amounts received before projects are completed are reflected as unearned revenue.

(j) **Construction Work in Progress**

Construction work in progress represents the actual cost of work performed on projects that are not completed. These costs will be recorded as expenditures when the corresponding revenues are recognized.

2. **Authority and Definition of Reporting Entity**

The authority for this Revolving Fund was originally contained in Section 21 of The Highways Act and is continued under Section 14 of The Department of Highways and Transportation Act.

The purpose of the Revolving Fund is to provide equipment, materials and labour for certain departmental programs and for custom work projects to permit the equitable distribution of the cost of such services.

3. **Authorized Financing**

Subsection 14(10) of The Department of Highways and Transportation Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $80,000,000 was established by Order-in-Council in April 1983.

4. **Surcharges**

Surcharges levied by the Revolving Fund pursuant to its governing act are required by Treasury Board to be returned to the Consolidated Fund. Accordingly, any such surcharges are recorded as a liability when invoiced.

Highways Revolving Fund

Notes to Financial Statements — *(Concluded)*

5. **Accounts Receivable**

Accounts receivable included $671,391 (1987 — $674,396) receivable from the Department of Highways and Transportation.

6. **Construction, Maintenance and Other Equipment**

Details of this equipment are as follows:

	1988			*1987*
	Cost	*Accumulated Depreciation*	*Net Book Value*	*Net Book Value*
Equipment in service:				
Construction and maintenance equipment	$ 76,692,883	$ 40,662,084	$ 36,030,799	$ 36,377,618
Repair shop equipment	1,342,663	1,176,557	166,106	171,973
Office equipment	41,962	20,981	20,981	20,898
Total	$ 78,077,508	$ 41,859,622	36,217,886	36,570,489
Less allowance for reduction in net realizable value of equipment withdrawn from service and set aside for sale			(204,815)	....
			$ 36,013,071	$ 36,570,489

Depreciation has been provided for in the amount of $3,209,806 in the current year (1987 — $3,195,540).

7. **Segmented Information**

	Stores and Repair Depot	*Equipment Rental*	*Custom and Other Work*	*Elimination of Inter-Segment Transactions*	*1988*	*1987*
Revenue:						
Sales or gross revenue	$ 12,788,232	$ 19,665,523	$ 4,827,839	$ 8,053,893	$ 29,227,701	$ 29,012,490
Other revenue	27,784	....	....	....	27,784	39,258
Gain on sale of fixed assets	....	(250,008)	....	....	(250,008)	28,905
Total revenue	12,816,016	19,415,515	4,827,839	8,053,893	29,005,477	29,080,653
Expenses:						
Cost of sales	12,787,292	....	4,246,556	659,387	16,374,461	16,186,536
Other operating expenses	2,943,394	15,062,359	12,244	7,394,506	10,623,491	12,141,141
Total operating expenses	15,730,686	15,062,359	4,258,800	8,053,893	26,997,952	28,327,677
Segment margin	$ (2,914,670)	$ 4,353,156	$ 569,039	$	$ 2,007,525	$ 752,976

A substantial portion of the sales of the Stores and Repair Depots represents internal charges to the Equipment Rental Operation for the repair of rental equipment. These charges are reflected as direct expenses of the Equipment Rental Operation and have been eliminated in the statement of operations and accumulated operating surplus. Other eliminations have also been made with respect to internal sales of materials and internal rental charges.

8. **Related Party Transactions**

In accordance with established government policy, the Revolving Fund has not been charged with certain costs including occupancy, financing, field service and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore, no provision for such costs is reflected in these financial statements. Where surcharges are assessed to recover such costs, they are accounted for in accordance with the accounting policy described in note 4.

Commercial Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of Commercial Revolving Fund as at March 31, 1988 and the statements of operations and accumulated operating deficit and financing activities and accumulated net expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
July 6, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

As at March 31

Statement 1

	1988	*1987*
Assets		
Current:		
Cash	$ 17,296	$ 23,119
Deposit with Minister of Finance	13,344	44,183
Accounts receivable	138,582	49,399
Inventories	196,034	226,079
Total current assets	365,256	342,780
Fixed assets (Note 2)	1,454,552	1,326,020
Total Assets	$ 1,819,808	$ 1,668,800
Liabilities and Fund Equity		
Current Liabilities:		
Accounts payable	$ 29,015	$ 21,402
Accrued wages payable	24,409	21,577
Deposits for room reservations	13,344	44,183
Total current liabilities	66,768	87,162
Fund Equity:		
Accumulated net expenditure (Statement 3)	5,503,361	5,196,546
Accumulated operating deficit (Statement 2)	(3,750,321)	(3,614,908)
Total Fund Equity	1,753,040	1,581,638
Total Liabilities and Fund Equity	$ 1,819,808	$ 1,668,800

(See accompanying notes to the financial statements)

Statement of Operations and Accumulated Operating Deficit

Statement 2

Year Ended March 31

	1988	*1987*
Sales: Sales: Dining/Restaurant/Store	$ 803,843	$ 1,099,905
Cost of goods sold	355,138	520,997
Gross profit	448,705	578,908
Other revenue:		
Campground	1,969,486	1,765,839
Park entry	1,048,532	973,039
Accommodation	879,820	1,057,467
Revenue from other agencies (Note 3)	1,100,000	—
Cottage lots/permits	809,338	712,037
Fire protection fees	1,597	809
Golf fees	378,343	317,427
Ski fees	—	39,489
Commercial leases	321,746	280,751
Hall rental	89,732	97,894
Coin operations	60,641	79,820
Golf equipment rental	37,227	45,741
Swim (lessons and pool fees)	152,593	86,310
Other fee rental revenue	13,632	9,565
Miscellaneous revenue	223,789	92,869
Gain on disposal of fixed assets	5,382	—
License vendor premiums	(1,372)	17,784
Total revenue	7,539,191	6,155,749
Expenses:		
Wages	7,463,940	7,687,373
Materials, supplies, freight	744,535	726,309
Travel, sustenance	47,370	57,668
Vehicle rental (CVA)	645,008	530,063
Utilities	561,370	595,005
Repairs and maintenance	452,812	567,507
Equipment rental	312,553	384,233
Computer expenses	1,976	47
Depreciation	303,947	249,314
Other fuel	88,109	134,093
Publicity and advertising	96,687	154,707
Gas, oil, lubricants	87,163	111,662
Postage and communications	126,863	90,203
Vendor licenses	118,050	14,790
Other expenses	10,221	16,362
Loss on disposal of fixed assets	—	16,534
Total expenses	11,060,604	11,335,870
Net loss	3,521,413	5,180,121
Accumulated operating deficit, beginning of year	3,614,908	3,712,386
Subsidy from Consolidated Fund	(3,386,000)	(5,277,599)
Accumulated operating deficit, end of year — (Statement 1)	$ (3,750,321)	$ 3,614,908

(See accompanying notes to the financial statements)

Commercial Revolving Fund

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

Year Ended March 31

	1988	*1987*
Financing Requirements:		
Subsidy from Consolidated Fund	$ (3,386,000)	$ (5,277,599)
Net capital acquisitions		
Purchase of fixed assets	434,075	522,162
Proceeds from sale of fixed assets	(6,979)	(11,018)
	427,096	511,144
Working capital changes		
Increase (decrease) in cash in bank	(5,823)	23,046
Increase (decrease) in accounts receivable	89,183	35,205
Increase (decrease) in deposit with Minister of Finance	(30,840)	5,897
Increase (decrease) in inventories	(30,045)	11,052
(Increase) decrease in accounts payable	(7,613)	(2,827)
(Increase) decrease in accrued wages payable	(2,832)	2,315
(Increase) decrease in deposit for room reservation	30,840	(5,897)
	42,870	68,791
Total financing requirements	(2,916,034)	(4,697,664)
Funds Used by Operations:		
Loss from operations	3,521,413	5,180,121
Items not involving inflow (outflow) of funds:		
Provision for depreciation	(303,947)	(249,314)
Gain/Loss on disposal of fixed assets	5,383	(16,534)
Total funds used by operations	3,222,849	4,914,273
Net cash expenditure	306,815	216,609
Accumulated net expenditure, beginning of year	5,196,546	4,979,937
Accumulated net expenditure, end of year (Statement 1)	$ 5,503,361	$ 5,196,546

(See accompanying notes to the financial statements)

Notes to the Financial Statements

Year Ended March 31, 1988

1. **Accounting Policies**

A. **Authority and Definition of Reporting Entity**

The authority for this revolving fund is continued under Section 14 of The Department of Parks and Renewable Resources Act. The purpose of the revolving fund is to finance and provide a system of accounting for the commercial operation of government owned and operated facilities required to promote and develop the culture and the use and enjoyment of parks and renewable resources in the province.

B. **Basis of Accounting**

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which were incurred prior to year-end are recorded as paid in the previous year.

C. **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the revolving fund.

D. **Accumulated Net Expenditure**

The accumulated net expenditure of the fund includes the following:

i) amounts due to the Minister of Finance as at March 31, 1982 and assumed by the revolving fund in respect of working capital advances.

ii) net cash expenditure (recovery) for each fiscal year thereafter.

iii) the transfer amount of assets acquired at no extra charge.

Commercial Revolving Fund

Notes to Financial Statements — *(Concluded)*

1. **Accounting Policies** — *(Concluded)*

E. **Authorized Financing**

Section 14(10) of The Department of Parks and Renewable Resources Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. A maximum amount of $7,000,000 was established by Order-in-Council in February, 1983.

F. **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Section 14(4) of The Department of Parks and Renewable Resources Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Commercial Revolving Fund shall be $4,500,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus (deficit) exceeds the maximum, then any surplus (deficit) in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into (from) the Consolidated Fund.

G. **Inventories**

Inventories consist of goods held for resale in park, confectioneries and stores, and maps and photographs held at the regional, district and park offices. Inventories are valued at the lower of cost or net realizable value. Items such as gas, oil and grease, repair and maintenance supplies and firewood are not included in inventories in the financial statements but are expensed when purchased.

H. **Fixed Assets and Depreciation**

Fixed assets are recorded at cost. The cost and related accumulated depreciation of items retired or disposed of are removed from the records and any gains or losses are included in the income statement.

Depreciation is calculated on the straight line basis with the annual rates being 15% for equipment and 10% for furnishings.

2. **Fixed Assets**

	1988			*1987*
	Cost	*Accumulated Depreciation*	*Net Book Value*	*Net Book Value*
Equipment	$ 3,838,185	$ 2,454,487	$ 1,383,698	$ 1,238,287
Furniture and fixtures	209,354	138,500	70,854	87,733
	$ 4,047,539	$ 2,592,987	$ 1,454,552	$ 1,326,020

3. An amount of $1,100,000 was received from the Public Service Commission to fund the operation of the Summer Student Work Program.

4. **Segmented Information**

The revolving fund's total sales $803,843 (1987 — $1,099,905), gross profit $448,705 (1987 — $578,908) and net loss of $3,521,413 (1987 — loss $5,180,121) are comprised of the following:

	Echo Valley Centre		Parks Operations	
	1988	*1987*	*1988*	*1987*
Sales	$ 460,301	$ 460,195	$ 343,542	$ 639,710
Cost of sales	210,935	133,173	144,203	387,824
Gross Profit	249,366	327,022	199,339	251,886
Other Revenue	438,920	534,373	6,651,566	5,042,468
	688,286	861,395	6,850,905	5,294,354
Expenses	1,419,738	1,134,971	9,640,866	10,200,899
Net loss	$ (731,452)	$ (273,576)	$ (2,789,961)	$ (4,906,545)

5. **Costs Borne by Other Agencies**

In accordance with established government policy, the revolving fund has not been charged with certain costs including occupancy, financing and certain administrative costs. These costs have been absorbed by various departmental appropriations and therefore no provision for such costs is reflected in these financial statements.

Resource Protection and Development Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Resource Protection and Development Revolving Fund as at March 31, 1988, and the statements of operations and accumulated operating surplus and financing activities and accumulated net expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1988, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
August 12, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

Statement 1

As at March 31

	1988	*1987*
Assets		
Current:		
Petty cash	$ 50	$ 50
Accounts receivable (Note 8)	4,152,442	79,623
Inventory	1,029,286	884,433
Prepaid expenses	102,644	23,312
	5,284,422	987,418
Non Current:		
Equipment (Note 6)	2,376,465	2,512,575
Land development	25,776	32,636
	2,402,241	2,545,211
	$ 7,686,663	$ 3,532,629
Liabilities and Equity		
Current liabilities:		
Accounts payable	$ 366,887	$ 63,342
Equity:		
Accumulated operating surplus (deficit) (Statement 2)	(132,063)	(117,762)
Accumulated net expenditure (Statement 3)	7,451,839	3,587,049
	7,319,776	3,469,287
	$ 7,686,663	$ 3,532,629

(See accompanying notes)

Resource Protection and Development Revolving Fund

Statement of Operations and Accumulated Operating Surplus

Statement 2

Year Ended March 31

	1988	1987
Revenue:		
Equipment rental and recoveries	$ 808,282	$ 1,065,895
Expenditures billed to Government Agencies:		
Department of Parks and Renewable Resources for fire suppression	30,972,962	11,864,909
Other agencies		
— Capital projects	3,364,271	3,557,081
— Fish enhancement	244,073	76,296
— Forestry	1,045,508	—
— Cottage lot lease program	179,829	—
Fire suppression expenditures recovered from other sources	2,754,430	438,798
Radio communications	1,134,127	1,089,187
Cottage lot leases	7,250	8,350
	40,510,732	18,100,516
Expenses:		
Rental of equipment, building and aircraft	18,765,534	5,663,752
Labour, travel and sustenance	12,394,920	6,924,234
Repair and overhaul of equipment	453,753	706,637
Fuel, materials and supplies	4,558,618	1,947,919
Depreciation	397,772	398,361
Miscellaneous operating	1,082,934	772,695
Land development	7,000	177,895
General and administrative	262,645	102,876
Contractual services	2,601,857	1,401,576
Write-down of land development costs	—	165,114
	40,525,033	18,261,059
Current year operating surplus (deficit)	(14,301)	(160,543)
Accumulated surplus (deficit), beginning of year	(117,762)	42,781
Accumulated surplus (deficit), end of year (Statement 1)	$ (132,063)	$ (117,762)

(See accompanying notes)

Statement of Financing Activities and Accumulated Net Expenditure

Statement 3

Year Ended March 31

	1988	1987
Financing Requirements of the Revolving Fund		
Net capital acquisition:		
Purchase of equipment	$ 430,158	$ 220,277
Less proceeds from sale of equipment	(184,881)	(39,096)
Land development	(6,861)	1,716
	238,416	182,897
Working capital changes:		
Increase (decrease) in accounts receivable	4,072,819	(222,562)
Increase (decrease) in inventories	144,853	(33,101)
Increase in prepaid expenses	79,332	71
Decrease (increase) in accounts payable	(303,545)	14,814
	3,993,459	(240,778)
Total Financing Requirements	4,231,875	(57,881)
Less amount financed by operations:		
Net income (loss)	(14,301)	(160,543)
Items not requiring an outlay (generating an inflow) of funds:		
— Depreciation	397,772	398,361
— (Gain) on disposal of equipment	(16,386)	(31,911)
— Write-down of land development costs	—	165,114
	367,085	371,021
Net expenditure (recovery)	3,864,790	(428,902)
Accumulated net expenditure, beginning of year	3,587,049	4,015,951
Accumulated net expenditure, end of year (Statement 1)	$ 7,451,839	$ 3,587,049

(See accompanying notes)

Resource Protection and Development Revolving Fund

Notes to Financial Statements

March 31, 1988

1. **Significant Accounting Policies**

   a) **Basis of Accounting**

   These financial statements have been prepared in accordance with accounting policies that are considered appropriate for revolving funds. Accordingly, the accounts are maintained on an accrual basis of accounting with the following modifications:

   i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

   ii) Disbursements made within 30 days after the fiscal year-end which were incurred prior to the year-end are recorded as paid in the previous year.

   b) **Net Cash Expenditure (Recovery)**

   The net cash expenditure (recovery) for a fiscal year is the total cash outflow (inflow) from (to) the Consolidated Fund related to the financing of net capital acquisitions, working capital requirements and the financing of (provided by) operating deficits (surpluses) of the Revolving Fund.

   c) **Accumulated Net Expenditure**

   The accumulated net expenditure of the Fund includes the following:

   i) Amounts due to the Minister of Finance as at March 31, 1982, and assumed by the Revolving Fund in respect of working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund activities as budgetary transactions.

   ii) Amounts recorded in the accounts in respect of assets transferred from other departments at no cost. Treasury Board has directed that any equipment acquired at no cost by the Revolving Fund, from another government agency, should be recorded at the lower of estimated net book value or fair market value of the equipment at the date of acquisition with a corresponding credit being made to the accumulated net expenditure account.

   iii) Net cash expenditure (recovery) for each fiscal year thereafter.

   d) **Inventory**

   Inventory of materials and supplies is valued at the lower of cost or replacement cost.

   e) **Land Development**

   The recreational subdivision program develops recreational lots for lease to the public. The asset value reflects costs to March 31, 1988 incurred on lot development less amounts written off in respect of lots not expected to be leased. The remaining development costs are expected to be recovered when the subdivisions are leased.

   f) **Depreciation**

   Depreciation of construction equipment is determined by estimating the useful life of each unit in miles, hours, or months and allocating the cost of operations on the basis of usage.

   Depreciation of radio communications equipment is calculated on a straight-line basis with the current annual rate being 8.34% of cost.

   Depreciation on garage, shop and office equipment is calculated on the straight-line basis with the current annual rate being 10% of cost.

2. **Authority and Definition of Entity**

   The authority of this Revolving Fund was originally established under Section 11 of The Department of Tourism and Renewable Resources Act, and as of May 16, 1983, continues under Section 13 of The Department of Parks and Renewable Resources Act.

   The purpose of the Revolving Fund is to provide a system of accounting for the provision of labour, machinery, equipment, materials, supplies, and technical, supervisory and administrative services that are required for the construction, maintenance, repair, alteration, extension or improvement of buildings, structures, recreation facilities, roads, dams, bridges, ditches, fireguards or other works of similar nature; and for the provision of a radio communications service which includes the establishment, construction, maintenance and operation of radio communications networks; and for the acquisition and development of recreation sites.

3. **Authorized Financing**

   Subsection 13(10) of The Department of Parks and Renewable Resources Act provides for a maximum amount of accumulated net expenditure which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amount has been set at $12,000,000 by authority of Order-in-Council 315/83.

Resource Protection and Development Revolving Fund

Notes to Financial Statements — *(Concluded)*

4. **Disposition of Accumulated Operating Surplus or Deficit**

In accordance with Subsection 13(4) of The Department of Parks and Renewable Resources Act, the Minister shall pay to the Consolidated Fund all or any part of any surplus in the Revolving Fund that Treasury Board may direct. Treasury Board has specified that the maximum accumulated surplus/deficit for the Revolving Fund shall be $200,000. Treasury Board has also specified that if at the end of a fiscal year the accumulated surplus/deficit exceeds the maximum, then any surplus/deficit in excess of the maximum shall, as soon as possible after the close of the fiscal year be paid into/from the Consolidated Fund.

5. **Segmented Information**

	Equipment Rental	*Fire Suppression*	*Capital Projects*	*Radio Comm.*	*Forestry*	*Other*	*Total*
Revenue	$ 808,283	$ 33,727,392	$ 3,364,271	$ 1,134,126	$ 1,045,508	$ 431,152	$ 40,510,732
Expenses	795,219	33,727,392	3,364,271	1,150,940	1,045,508	441,703	40,525,033
Current Year Operating Surplus/ (Deficit)	$ 13,064	$ —	$ —	$ (16,814)	$ —	$ (10,551)	$ (14,301)
1987 Operating Surplus/ (Deficit)	$ (24,440)	$ —	$ —	$ 38,558	$ —	$ (174,661)	$ (160,543)

6. **Equipment**

	1988			*1987*
	Cost	*Accumulated Depreciation*	*Net Book Value*	*Net Book Value*
Equipment Rental	$ 3,037,959	$ 1,612,506	$ 1,425,453	$ 1,631,777
Radio Communications	1,845,205	894,193	951,012	880,798
	$ 4,883,164	$ 2,506,699	$ 2,376,465	$ 2,512,575

7. **Cost Recovery Programs**

Fire Suppression Program

The Revolving Fund charges the Department of Parks, Recreation and Culture for all costs incurred for forest fire suppression (less amounts billed to others). As a result, the Revolving Fund has a zero current year operating surplus in the fire suppression segment of operations.

Capital Projects Program

The Revolving Fund charges the Saskatchewan Property Management Corporation and the Department of Parks, Recreation and Culture for all costs incurred for Parks and Renewable Resources capital projects. As a result, the Revolving Fund has a zero current operating surplus in the capital projects segment of operations.

Fish Enhancement Program and Forestry Program

Costs incurred by the Revolving Fund for these programs are billed to other government agencies, resulting in no surplus or deficit to the Revolving Fund.

8. **Related Party Transactions**

In accordance with established government practice, the Revolving Fund has not been charged with certain occupancy, financing, administrative and certain other costs. These costs have been absorbed by various departmental appropriations and, therefore, no provision for such costs is reflected in these financial statements.

Included in accounts receivable is a balance owing from provincial government departments or agencies of $1,413,196 (1987 — $30,949). Included in accounts payable is a balance owing to provincial government departments or agencies of $289,683.

Substantially all revenue, other than fire suppression expenditures recovered from other sources, arises from billings rendered to government departments, agencies and crown corporations.

9. **Comparative Financial Information**

Certain comparative figures have been reclassified in order to conform with the current year's presentation.

Northern Saskatchewan Economic Development Revolving Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Northern Saskatchewan Economic Development Revolving Fund as at March 31, 1988, the statement of operations and accumulated surplus (deficit) and the statement of financing activities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1988, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
July 22, 1988.

W. G. Lutz, F.C.A.
Provincial Auditor.

Statement of Financial Position

Statement 1

As at March 31

Assets

	1988		*1987*	
Loans receivable	$ 9,042,958		$ 10,201,303	
Less allowance for doubtful accounts	1,386,262		2,983,797	
		$ 7,656,696		$ 7,217,506
Accrued interest	353,313		691,955	
Less Allowance for doubtful accounts	269,374		548,042	
		83,939		143,913
Accounts receivable	....		224,062	
Less allowance for doubtful accounts	....		224,062	
		....		....
Investment in leased assets receivable (Note 1(f))	123,955		146,523	
Less allowance for doubtful accounts	8,978		....	
		114,977		146,523
Agreements for sales receivable	264,893		....	
Less allowance for doubtful accounts	1,518		....	
		263,375		....
Fixed assets — net book value		18,919		13,198
		$ 8,137,906		$ 7,521,140

Liabilities and Equity

	1988	1987
Liabilities:		
Accounts payable	$ 21,308	$ 12,320
Unearned revenue (Note 1(f))	7,883	10,005
Due to Minister of Finance (Statement 3)	7,646,544	7,215,814
	7,675,735	7,238,139
Equity:		
Accumulated net expenditure (Statement 3)	620,966	672,344
Accumulated surplus (deficit) (Statement 2) (Note 4)	(158,795)	(389,343)
	462,171	283,001
	$ 8,137,906	$ 7,521,140

(See accompanying notes)

Northern Saskatchewan Economic Development Revolving Fund

Statement of Operations and Accumulated Surplus (Deficit)

Statement 2

For the Year Ended March 31

	1988	*1987*
Revenue	$ 660,861	$ 541,118
Administrative expenses:		
Salaries	388,003	422,586
Provision for uncollectible loans or accounts	286,385	267,766
Sundry	21,038	6,434
Travel and vehicle	60,735	67,484
	756,161	764,270
Net profit (loss) from operations	(95,300)	(223,152)
Gain on disposal of assets	25,848	....
Net profit (loss)	(69,452)	(223,152)
Accumulated surplus (deficit), beginning of year	(389,343)	(291,191)
Accumulated deficit recovered	300,000	125,000
Accumulated surplus (deficit), end of year	$ (158,795)	$ (389,343)

(See accompanying notes)

Statement of Financing Activities

Statement 3

For the Year Ended March 31

	1988	*1987*
Change in Accumulated Net Expenditure:		
Financing requirements of (recovery by) the Revolving Fund		
Net capital acquisition:		
Purchase of fixed assets	$ 9,509	$ 9,216
Proceeds from sale of assets	(26,810)	(1,000)
	(17,301)	8,216
Working capital changes:		
Increase (decrease) in accrued interest	(59,974)	19,471
(Decrease)in Due from Northern Forest Operations	....	(29,634)
Increase (decrease) in investment in leased assets receivable	(31,546)	146,523
Increase in Aggrements for Sale receivable	263,375	....
Decrease (increase) in current liabilities	1,594	(3,914)
	173,449	132,446
Recovery of accumulated deficit	(300,000)	(125,000)
	(143,852)	15,662
Less amount required to finance operations:		
Net loss	69,452	223,152
Deduct items not requiring an outlay of funds:		
Depreciation	(2,826)	(1,079)
Gain on sale of fixed assets	25,848	260
	92,474	222,333
Net cash expenditure (recovery)	(51,378)	237,995
Accumulated net expenditure, beginning of year	672,344	434,349
Accumulated net expenditure, end of year (Statement 1)	$ 620,966	$ 672,344
Change in Amount Due to Minister of Finance:		
Payments by Minister of Finance for loans	$ 2,562,300	$ 2,644,594
Less loans repaid to the Minister of Finance	(1,879,880)	(1,457,617)
Less provision for uncollectible loans, non-budgetary portion	(251,690)	(376,687)
Net increase in advances	430,730	810,290
Balance, beginning of year	7,215,814	6,405,524
Balance, end of year (Statement 1)	$ 7,646,544	$ 7,215,814

(See accompanying notes)

Northern Saskatchewan Economic Development Revolving Fund

Notes to Financial Statements

March 31, 1988

1. **Accounting Policies**

a) **Basis of Accounting**

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which are incurred prior to year-end are recorded as paid in the previous year.

b) **Due to the Minister of Finance**

This amount represents non-budgetary advances made by the Minister of Finance to provide funds for the loan program, less repayments of loans and less an allowance for doubtful accounts.

c) **Net Cash Expenditure (Recovery)**

The net cash expenditure (recovery) for a fiscal year is the net cash outflow (inflow) from the Consolidated Fund to finance net capital acquisitions, working capital requirements and temporary financing of operating deficits of the revolving fund.

d) **Accumulated Net Expenditure**

The accumulated net expenditure of the Fund includes the following:

i) Amounts due to the Minister of Finance as at March 31, 1982, and assumed by the revolving fund in respect of budgetary working capital advances. These advances were subsequently written off by Treasury Board Order concurrent with a change in Consolidated Fund accounting policy which treats the financing of revolving fund revenue and expense activities as budgetary transactions.

ii) Net cash expenditure (recovery) for each fiscal year thereafter.

e) **Fixed Assets and Depreciation**

Fixed assets are recorded at cost. The cost and accumulated depreciation of items retired or disposed of are removed from the books and any gains or losses are included in the statement of operations.

Depreciation of all fixed assets is charged to the operations of the revolving fund commencing in the first full month that each asset is used and is computed by dividing the cost less estimated salvage value by the estimated useful life of the assets.

The following rates apply:

Assets	**Rates**
Office equipment	10%

f) **Leases**

Finance income related to the direct financing leases is recognized in a manner that produces a constant rate of return on the investment in the lease. The investment in the lease for purposes of income recognition is composed of net minimum lease payments and unearned finance income.

2. **Authority and Definition of Accounting Entity**

The authority for the establishment of this Revolving Fund is contained in section 5 of The Northern Saskatchewan Economic Development Act and sections 7.1 and 9.1 of The Department of Tourism and Small Business Act and the accounting policies are set forth in the regulations authorized by Treasury Board. The purpose of the Revolving Fund is to finance and provide a system of accounting for the provision of material and services as permitted by these Acts.

3. **Authorized Financing**

Sections 9.1(13) and 9.1(14) of The Department of Tourism and Small Business Act provide for the maximum of accumulated net expenditures and advances which may at any time be outstanding to be set by order of the Lieutenant Governor in Council. The maximum amounts have been set at $15,000,000 for accumulated net expenditures and $10,000,000 for advances.

4. **Disposition of Accumulated Operating Surplus or Deficit**

Treasury Board under authority of Section 12 and 13 of The Department of Finance Act, has specified that the maximum accumulated surplus/deficit for the Northern Saskatchewan Economic Development Revolving Fund shall be $250,000. Treasury Board has also stated that any accumulated surplus (deficit) in excess of the maximum at the end of a fiscal year shall within 15 months be paid into (from) the Consolidated Fund.

Northern Saskatchewan Economic Development Revolving Fund

Notes to Financial Statements — *(Concluded)*

5. **Loans**

   Loans bear interest at a rate established by order of the Minister of Tourism and Small Business and normally are repayable over a period not exceeding ten years. Security on individual loans varies according to what is considered adequate in the particular circumstances and includes promissory notes, mortgages on real property, chattel mortgages and insurance on assets and on the lives of borrowers.

   The provision for uncollectible loans is determined by personnel of the Revolving Fund through analysis of each loan, taking into account repayment history and other relevant information concerning the operation of the loan recipient.

6. **Related Party Transactions**

   In accordance with established government policy the Revolving Fund has not been charged with any occupancy costs and no provision for such costs is reflected in these statements. These costs are absorbed by various departmental appropriations.

   Certain direct costs, including accounting and administrative costs related to the loans program, have been paid by The Department of Tourism and Small Business and have not been reflected in these financial statements.

Other Financial Statements

Carlton Trail Community College

Auditor's Report

Members of the Board
Carlton Trail Community College
Humboldt, Saskatchewan S0K 2A0

We have examined the operating fund and capital fund balance sheets of Carlton Trail Community College as at June 30, 1987 and the statements of revenue, expenses and surplus and changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1987 and the results of its operations and the changes in financial position for the year then ended, in accordance with accounting practices appropriate for community colleges applied on a basis consistent with that of the preceding year.

Wynyard, Saskatchewan,
November 19, 1987

E. J. C. Dudley & Co.
Chartered Accountants

Operating Fund Balance Sheet

as at June 30, 1987

Assets	*1987*	*1986*
Current Assets		
Cash	$ 114,867	$ 23,927
Accounts receivable	40,564	68,511
Inventories	322	629
Total Assets	$ 155,753	$ 93,067
Liabilities and Surplus		
Current Liabilities		
Advances	$ 152	$ ....
Accounts payable	28,499	7,199
Deferred revenue	....	9,533
Due to Capital Fund	18,811	8,811
Total Liabilities	$ 47,462	$ 25,543
Surplus		
Unappropriated surplus	$ 108,291	$ 67,524
Total Liabilities and Surplus	$ 155,753	$ 93,067

Capital Fund Balance Sheet

as at June 30, 1987

	Cost	*Depreciation*	*1987*	*1986*
Assets				
Current Assets				
Due from Operating Fund			$ 18,811	$ 8,811
Total Current Assets			$ 18,811	$ 8,811
Fixed Assets				
Equipment	$ 139,961	$ 87,697	$ 52,264	$ 65,329
Furniture and fixtures	48,694	38,832	9,862	12,328
Leasehold improvements	7,480	7,480	....	....
Total Fixed Assets	$ 196,135	$ 134,009	$ 62,126	$ 77,657
Total Assets			$ 80,937	$ 86,468

June 30

	1987	*1986*
Equity		
Balance beginning of year	$ 86,468	$ 63,337
Transfers from operating fund	10,000	45,638
Depreciation	(15,531)	(22,507)
Balance, end of year	$ 80,937	$ 86,468

Carlton Trail Community College

Statement of Changes in Fund Balances

	For the Year Ended June 30			
	1987		*1986*	
	Operating Fund	*Capital Fund*	*Operating Fund*	*Capital Fund*
Increases in Fund Balances				
Current revenues	$ 1,390,509	$	$ 1,325,342	$ ....
Transferred from Operating Fund	....	10,000	....	45,638
Total Increases	$ 1,390,509	$ 10,000	$ 1,325,342	$ 45,638
Decreases in Fund Balances				
Education and general expenditure	$ 1,339,742	$	$ 1,359,408	$ ....
Transferred to Capital Fund	10,000	....	45,637	....
Depreciation	....	15,531	....	22,507
Total Decreases	$ 1,349,742	$ 15,531	$ 1,405,045	$ 22,507
Net Increase (Decrease) for the Year	$ 40,767	$ (5,531)	$ (79,703)	$ 23,131
Fund Balance beginning of the year	67,524	86,468	147,227	63,337
Fund Balance end of year	$ 108,291	$ 80,937	$ 67,524	$ 86,468

Operating Fund
Statement of Revenue, Expenses and Surplus

	For the Year Ended June 30, 1987			
	1987			*1986*
	Unsponsored Programs	*Sponsored Programs*	*Total*	*Total*
Revenues:				
Operating payments and tuitions	$ 168,347	$ 510,080	$ 678,427	$ 589,573
Supplemental payments	522,492	....	522,492	499,800
Administration	86,230	....	86,230	80,660
Other	103,360	....	103,360	155,309
Total Revenue	$ 880,429	$ 510,080	$ 1,390,509	$ 1,325,342
Expenses:				
Direct Program Costs	$ 315,876	$ 520,080	$ 835,956	$ 812,323
Program support costs	282,898	....	282,898	321,850
Administration	220,888	....	220,888	225,235
Total Expenses	$ 819,662	$ 520,080	$ 1,339,742	$ 1,359,408
Excess of Revenue over Expenses	$ 60,767	$ (10,000)	$ 50,767	$ (34,066)
Other Expenditures:				
Transfer to Capital Fund			$ 10,000	$ 7,000
Capital expenditures — equipment			....	37,957
— furnishings			....	680
Total Other Expenditures			$ 10,000	$ 45,637
Surplus (Deficit) for the Year			$ 40,767	$ (79,703)
Surplus — Beginning of Year			67,524	147,227
Surplus — End of the Year			$ 108,291	$ 67,524

Carlton Trail Community College

Schedule of Direct Program Expenses

	For the Year Ended June 30, 1987			
	1987			1986
	Unsponsored Programs	Sponsored Programs	Total	Total
Advertising	$ 23,870	$ 7,464	$ 31,334	$ 35,663
Agency payments	70,287	237,884	308,171	317,087
Reference books	192	....	192	20
In-service training	1,379	2,336	3,715	3,027
Instructional material	3,919	16,293	20,212	20,504
Other direct costs	1,954	1,382	3,336	2,219
Office expense	6,710	15,583	22,293	16,028
Rent of facilities	54,030	52,534	106,564	76,164
Rent of equipment	8,422	10,660	19,082	26,322
Repairs and maintenance	10,979	9,810	20,789	15,522
Salaries — program personnel	8,265	....	8,265	10,380
— instructors	85,189	147,584	232,773	239,330
— janitorial	5,017	....	5,017	2,933
Staff benefits	1,371	8,644	10,015	10,821
Travel	17,764	2,203	19,949	24,955
Tuition refunds	1,303	....	1,303	394
Supplies for resale	13,138	7,703	20,841	10,564
Sundry	2,105	....	2,105	390
	$ 315,876	$ 520,080	$ 835,956	$ 812,323

Schedule of Support Expenses

	For the Year Ended June 30, 1987	
	1987	1986
Advertising	$ 1,563	$ 1,451
Reference books	1,443	875
Dues and subscriptions	239	276
Postage	9,149	9,151
Supplies and stationery	10,882	7,821
Telephone	17,531	18,284
Rentals — building	4,595	3,948
— equipment	2,038	1,484
Repairs and Maintenance	....	....
Salaries	200,987	237,030
Staff benefits	14,793	18,853
Travel	17,981	21,022
In-service training	1,635	1,640
Sundry	62	15
	$ 282,898	$ 321,850

Carlton Trail Community College

Schedule of Administration Expenses

	For the Year Ended June 30, 1987	
	1987	*1986*
Board expenses — travel	$ 5,001	$ 7,846
— honoraria	13,180	15,923
Board expenses — dues	3,193	3,865
— other	1,666	1,398
Reference books	411	411
In-service training	948	1,800
Dues and subscriptions	602	179
Insurance	4,114	3,453
Postage	3,050	3,050
Stationery and supplies	4,162	2,607
Telephone	6,017	6,095
Utilities	3,445	3,550
Sundry	2,455	2,585
Audit fees	2,925	2,800
Rentals — office	28,846	29,124
— equipment	4,509	3,953
Repairs and Maintenance	5,490	5,717
Salaries	115,548	111,360
Staff benefits	8,288	9,084
Travel	5,625	5,570
Legal fees	694	4,865
Other professional services	719	....
	$ 220,888	$ 225,235

Notes to the Financial Statements

For the Year Ended June 30, 1987

1. **Significant Accounting Policies**

The financial statements have been prepared in accordance with the following policies:

Inventories

Inventories are valued at cost.

Fixed Assets

Fixed assets are stated at cost in the capital fund and additions to fixed assets are included in the expenditures of the operating fund. Depreciation is not provided for as current operating expense in the statement of revenues, expenditures and other charges, nor is it included in the current section of the statement of changes in fund balances. This is consistent with the accounting policies adopted by the Saskatchewan Community Colleges. For purposes of the capital fund, depreciation is provided as follows:

Equipment	20% of the declining balance
Furniture and fixtures	20% of the declining balance
Leasehold improvement	Straight-line over 2 to 5 years

Deferred Revenues 1986

D.A.E.M. prepayment of salary bonuses hae been deferred to match the periods covered in the 1986-87 budget.

2. **Comparative Figures**

Certain figures from the previous year have been reclassified to conform to current year's presentation.

3. **Significant Lease Agreement**

The College is obligated under the following lease agreement:

The Administration Office in Humboldt is under a five-year lease expiring June 30, 1989. Terms of the lease provide for monthly rental of $2,500 or $30,000 annually.

Coteau Range Community College

Auditor's Report

To The Board Members of Coteau Range Community College

We have examined the capital fund and operating fund balance sheets of Coteau Range Community College as at June 30, 1987 and the statements of revenue and expenditure, operating fund surplus (deficit) and equity in capital fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1987 and the results of its operations and the changes in its financial position for the year then ended, in accordance with Community College Fund accounting principles applied on a basis consistent with that of the preceding year.

Moose Jaw, Saskatchewan,
August 14, 1987

Boadway & Tiede
Chartered Accountants

Capital Fund Balance Sheet

As at June 30, 1987

	Cost	*Accumulated Depreciation*	*1987*	*1986*
Assets				
Fixed Assets				
Furniture	$ 42,454	$ 17,722	$ 24,732	$ 25,392
Equipment	192,777	102,653	90,124	102,580
Leasehold improvements	419,425	110,139	309,286	315,282
	$ 654,656	$ 230,514	$ 424,142	$ 443,254
Equity in Capital Assets				
Equity — per statement			$ 424,142	$ 443,254

Statement of Equity in Capital Fund

For the Year Ended June 30, 1987

	1987	*1986*
Balance — beginning of year	$ 443,254	$ 113,252
Add: Transfer from operating fund (Note 1)	83,754	399,487
	527,008	512,739
Deduct: Loss on disposal of equipment	393	780
Current year depreciation (Note 1)	102,473	68,705
	102,866	69,485
Balance — end of year	$ 424,142	$ 443,254

Coteau Range Community College

Operating Fund Balance Sheet

As at June 30, 1987

Assets

	1987	*1986*
Current Assets		
Petty cash and travel advances	$ 1,100	$ 2,600
Bank (Note 2)	159,984	....
Accounts receivable	276,347	210,959
Prepaid expenses	17,795	14,077
	$ 455,226	$ 227,636

Liabilities and Surplus

Current Liabilities		
Bank, cheques issued in excess of bank balance (Note 2)	$	$ 58,861
Accounts payable	11,444	15,059
Advance — Department of Advanced Education and Manpower	107,996	197,000
Unearned revenue	65,649	9,201
	185,089	280,121
Operating Fund Surplus (Deficit)	270,137	(52,485)
	$ 455,226	$ 227,636

Statement of Operating Fund Surplus (Deficit)

For the Year Ended June 30, 1987

	1987	*1986*
Balance — beginning of year	$ (52,485)	$ 67,956
Add: Excess revenue (expenditure) for the year	320,864	(120,441)
Adjust prior years' accounts	1,758	....
Balance — end of year	$ 270,137	$ (52,485)

Statement of Revenue and Expenditure

For the Year Ended June 30, 1987

	Unsponsored Programs	*Sponsored Programs*	*Total 1987*	*Unsponsored Programs*	*Sponsored Programs*	*Total 1986*
Revenue						
Provincial Government (Notes 4, 5)	$ 605,004	$ 1,174,603	$ 1,779,607	$ 601,181	$ 859,637	$ 1,460,818
Tuition Fees (Note 3)	232,175	6,705	238,880	192,544	....	192,544
Other	435,757	5,454	441,211	214,569	....	214,569
Administration charges	111,197	....	111,197	43,942	20,000	63,942
	1,384,133	1,186,762	2,570,895	1,052,236	879,637	1,931,873
Expenditure (Schedules 1, 2)						
Administration	271,091	....	271,091	274,781	20,000	294,781
Program direct	367,062	1,161,928	1,528,990	273,267	859,637	1,132,904
Program support	366,196	....	366,196	375,142	....	375,142
	1,004,349	1,161,928	2,166,277	923,190	879,637	1,802,827
Excess Operating Revenue for the Year	379,784	24,834	404,618	129,046	....	129,046
Transfer from Reserves	....	....	....	150,000	....	150,000
Capital Expenditures (Note 1)	83,754	....	83,754	399,487	....	399,487
Excess Revenue (Expenditure) for the Year	$ 296,030	$ 24,834	$ 320,864	$ (120,441)	$	$ (120,441)

Coteau Range Community College

Schedule of Expenditure
Unsponsored and Sponsored — Departments 110-260
For the Year Ended June 30, 1987

Schedule 1

	Unsponsored Programs	*Sponsored Programs*	*Total 1987*	*Unsponsored Programs*	*Sponsored Programs*	*Total 1986*
Administration						
Board expenses	$ 41,786	$	$ 41,786	$ 24,799	$	$ 24,799
Unallocated costs	4,478	....	4,478	1,850	....	1,850
Office expenses	45,489	....	45,489	27,445	....	27,445
Rentals	12,348	....	12,348	28,469	....	28,469
Repairs and maintenance	1,567	....	1,567	3,502	....	3,502
Salaries and employee benefits	155,807	....	155,807	113,272	....	113,272
Other	9,616	....	9,616	7,249	15,005	22,254
To Revenue and Expenditure	271,091	....	271,091	206,586	15,005	221,591
Program Direct						
Advertising, publicity and promotion	23,625	3,120	26,745	32,610	2,009	34,619
Course costs	135,298	97,777	233,075	65,638	68,739	134,377
Office expenses	21,086	84,651	105,737	2,513	20,958	23,471
Rentals	71,129	309,826	380,955	20,666	151,647	172,313
Repairs and maintenance	6,425	40,419	46,844	2,269	11,667	13,936
Salaries and employee benefits	81,710	618,724	700,434	79,535	398,362	477,897
Other	27,789	7,411	35,200	26,989	4,085	31,074
To Revenue and Expenditure	$ 367,062	$ 1,161,928	$ 1,528,990	$ 230,220	$ 657,467	$ 887,687

Schedule of Expenditure
Unsponsored and Sponsored — Departments 110-260
For the Year Ended June 30, 1987

Schedule 2

	Unsponsored Programs	*Sponsored Programs*	*Total 1987*	*Unsponsored Programs*	*Sponsored Programs*	*Total 1986*
Program Support						
Office expenses	$ 41,972	$	$ 41,972	$ 45,625	$	$ 45,625
Rentals	21,957	....	21,957	13,973	....	13,973
Repairs and maintenance	8,935	....	8,935	25,906	....	25,906
Salaries and employee benefits	264,821	....	264,821	267,207	....	267,207
Other	28,511	....	28,511	22,431	....	22,431
To Revenue and Expenditure	$ 366,196	$	$ 366,196	$ 375,142	$	$ 375,142

Coteau Range Community College

Notes to the Financial Statements

For the Year Ended June 30, 1987

1. **Significant Accounting Policies**

These financial statements have been prepared in accordance with accounting practices which vary in certain respects from generally accepted accounting principles. The more significant practices are as follows:

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system, to segregate those transactions of a particular activity. These funds are:

Current Operating Fund

This fund contains the current revenues, expenditures, assets and liabilities which concern the general operations of the College. Included in current operating fund expenditures are transfers to the capital fund for the purchase of capital assets.

Capital Fund

The capital fund contains the capital assets which are teaching aids, office equipment and equity in the capital fund assets.

Purchases of equipment are financed either by transfers from the current operating fund, capital grants, sale of property and equipment and capital loans. Depreciation is provided on the equipment using the declining balance method at the following rates:

Computer equipment	— 30%
Furniture and equipment	— 20%
Improvements	— 20%

Fixed assets are expensed through the operating fund in the year of acquisition.

During the year, the College purchased from operating fund monies, furniture, equipment and leasehold improvements in the amount of $83,754.

2. **Line of Credit**

The College has an approved operating line of credit in the amount of $250,000. established with the Canadian Imperial Bank of Commerce.

3. **Tuition**

Tuition is shown net of tuition refunds which totalled $9,130. due mainly to course cancellation from low enrollment. Tuition collected by the universities on the College's behalf is included totalling $111,427.

4. **Cost Shared Support Grant**

The College received a support grant of $114,390. from the Provincial Government to assist in operating cost shared programs and has been allocated as follows:

- Program Direct — $30,000.
- Program Support — $50,000. — Portion of all coordination time, $15,000. — transferred to Unsponsored Support Salaries.
- Financial Program Administration — $34,390.

5. **Lease Obligations**

The Coteau Range Community College holds a five year amended lease agreement with W.B.I. Holdings (formally Moose Jaw Business Plaza Ltd.) for main office space and two classrooms at 637 Main Street North at Moose Jaw that expires October 31, 1990. The net rent is $16,632. including a $1,000. a year escalator clause. 1,953 square feet of office space has been sublet to Thunder Creek Home Care District #6.

The College holds a five year lease agreement with T. Charmayne and Andre LeRuyet for 1,770 square feet of office space at their Southern branch office located at 200 Centre Street, Assiniboia. The annual fixed rent is $7,800. plus utilities. The agreement expires February 28, 1991 and has a five year renewal option.

The College holds a five year lease with Jim and Alaine Cran for approximately 912 square feet of office space for their Northern branch office located at Washington Street, Davidson. The annual fixed rent is $3,840. The agreement expires February 28, 1988 and has a five year renewal option.

The College has signed an agreement with the City of Moose Jaw to lease indefinitely the Alexandra School at $1 annual rent. The College has undertaken renovations of $331,602. on phase one in the current year. The Provincial government sponsored program rent/renovation grant amounted to $138,162.

Coteau Range Community College

Auditor's Report

To The Board Members of Coteau Range Community College

We have examined the capital fund and operating fund balance sheets of Coteau Range Community College as at December 31, 1987 and the statements of revenue and expenditure, operating fund surplus and equity in capital fund for the six months then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at December 31, 1987 and the results of its operations for the six months then ended, in accordance with Community College Fund accounting principles applied on a basis consistent with that of the preceding year.

Moose Jaw, Saskatchewan,
June 8, 1988

Boadway & Tiede
Chartered Accountants

Capital Fund Balance Sheet

As at December 31, 1987

	Cost	*Accumulated Depreciation*	
Assets			
Fixed Assets			
Furniture	$ 42,454	$ 20,162	$ 22,292
Equipment	194,363	113,530	80,833
Leasehold improvements	440,157	142,682	297,475
	$ 676,974	$ 276,374	$ 400,600

Equity in Capital Assets	
Equity — per statement	$ 400,600

Statement of Equity in Capital Fund

For the Six Months Ended December 31, 1987

Balance — beginning of period	$ 424,142
Add: Transfer from operating fund (Note 1)	22,318
	446,460
Deduct: Current period depreciation (Note 1)	45,860
Balance — end of period	$ 400,600

Operating Fund Balance Sheet

As at December 31, 1987

Assets	
Current Assets	
Bank (Note 2)	$ 169
Accounts receivable	150,130
Prepaid expenses	4,127
	$ 154,426
Liabilities and Surplus	
Current Liabilities	
Accounts payable	$ 48,080
Unearned revenue	1,410
	49,490
Operating Fund Surplus	104,936
	$ 154,426

Coteau Range Community College

Statement of Operating Fund Surplus

For the Six Months Ended December 31, 1987

Balance — beginning of period	$ 270,137
Deduct: Excess expenditure for the period	26,676
Adjust prior years' accounts — net	21
Transfers to S.I.A.S.T.	138,504
	165,201
Balance — end of period	$ 104,936

Statement of Revenue and Expenditure

For the Six Months Ended December 31, 1987

	Unsponsored Programs	*Sponsored Programs*	*Total*
Revenue			
Provincial Government (Note 4)	$ 144,362	$ 355,480	$ 499,842
Tuition Fees (Note 3)	36,198	39,488	75,686
Other	62,055	3,139	65,194
Administration charges	18,080	33,126	51,206
	260,695	431,233	691,928
Expenditure (Schedule 1)			
Administration	98,863	....	98,863
Program direct	84,317	429,572	513,889
Program support	81,758	1,776	83,534
	264,938	431,348	696,286
Excess Operating Revenue (Expenditure) for the Period	(4,243)	(115)	(4,358)
Capital Expenditures (Note 1)	22,318	....	22,318
Excess Revenue (Expenditure)for the Period	$ (26,561)	$ (115)	$ (26,676)

Schedule of Expenditure
Unsponsored and Sponsored — Departments 110-260

For the Six Months Ended December 31, 1987

Schedule 1

	Unsponsored Programs	*Sponsored Programs*	*Total*
Administration			
Board expenses	$ 20,711	$	$ 20,711
Unallocated costs	391	....	391
Office expenses	26,968	....	26,968
Rentals	6,676	....	6,676
Salaries and employee benefits	38,568	....	38,568
Other	5,549	....	5,549
To Revenue and Expenditure	98,863	....	98,863
Program Direct			
Advertising, publicity and promotion	7,500	817	8,317
Course costs	15,376	31,732	47,108
Office expenses	2,505	19,209	21,714
Rentals	8,189	86,992	95,181
Repairs and maintenance	376	1,009	1,385
Salaries and employee benefits	42,028	284,147	326,175
Other	8,343	5,666	14,009
To Revenue and Expenditure	$ 84,317	$ 429,572	$ 513,889
Program Support			
Office expenses	12,300	....	12,300
Rentals	3,721	....	3,721
Repairs and maintenance	4,835	....	4,835
Salaries and employee benefits	59,171	1,776	60,947
Other	1,731	....	1,731
To Revenue and Expenditure	$ 81,758	$ 1,776	$ 83,534

Coteau Range Community College

Notes to the Financial Statements

For the Six Months Ended December 31, 1987

1. **Significant Accounting Policies**

These financial statements have been prepared in accordance with accounting practices which vary in certain respects from generally accepted accounting principles. The more significant practices are as follows:

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system, to segregate those transactions of a particular activity. These funds are:

Current Operating Fund

This fund contains the current revenues, expenditures, assets and liabilities which concern the general operations of the College. Included in current operating fund expenditures are transfers to the capital fund for the purchase of capital assets.

Capital Fund

The capital fund contains the capital assets which are teaching aids, office equipment and equity in the capital fund assets.

Purchases of equipment are financed either by transfers from the current operating fund, capital grants, sale of property and equipment and capital loans. Depreciation is provided on the equipment using the declining balance method at the following rates:

Computer equipment — 30%
Furniture and equipment — 20%
Improvements — 20%

Fixed assets are expensed through the operating fund in the year of acquisition.

During the period, the College purchased from operating fund monies, furniture, equipment and leasehold improvements in the amount of $22,318.

2. **Line of Credit**

The College has an approved operating line of credit in the amount of $250,000 established with the Canadian Imperial Bank of Commerce.

3. **Tuition**

Tuition collected by the universities on the College's behalf is included totalling $8,250.

4. **Cost Shared Support Grant**

The College received a support grant of $33,126. from the Provincial Government to assist in operating cost shared programs which has been allocated to Adult Basic Education.

5. **Lease Obligations**

The Coteau Range Community College holds a five year amended lease agreement with W.B.I. Holdings (formally Moose Jaw Business Plaza Ltd.) for main office space and two classrooms at 637 Main Street North at Moose Jaw that expires October 31, 1990. The net rent is $16,632. including a $1,000. a year escalator clause. 1,953 square feet of office space has been sublet to Thunder Creek Home Care District #6.

The College holds a five year lease agreement with T. Charmayne and Andre LeRuyet for 1,770 square feet of office space at their Southern branch office located at 200 Centre Street, Assiniboia. The annual fixed rent is $7,800. plus utilities. The agreement expires February 28, 1991 and has a five year renewal option.

The College holds a five year lease with Jim and Alaine Cran for approximately 912 square feet of office space for their Northern branch office located at Washington Street, Davidson. The annual fixed rent is $3,840. The agreement expires February 28, 1988 and has a five year renewal option.

The College has signed an agreement with the City of Moose Jaw to lease indefinitely the Alexandra School at $1 annual rent.

6. **Subsequent Events**

Effective January 1, 1988 the operations of Coteau Range Community College were amalgamated with the operations of Saskatchewan Institute of Applied Science and Technology (S.I.A.S.T.) Moose Jaw Campus.

7. **Comparative Figures**

Comparative figures for the preceding year are not included in the financial statements. The financial information for the previous year is not considered to be comparable to the current period as the current period represents a winding down of operations and the final period of operation.

Cumberland Community College

Auditors' Report

Members of the Board
Cumberland Community College
Nipawin, Saskatchewan

We have examined the operating fund and capital fund balance sheets of Cumberland Community College as at June 30, 1987 and the statements of changes in surplus and of revenue and expenditures for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1987 and the results of its operations and the changes in surplus for the year then ended, in accordance with generally accepted accounting policies described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Nipawin, Saskatchewan,
September 17, 1987

Armstrong & Neumann
Chartered Accountants

Balance Sheet — Capital Fund

	1987			*1986*
Assets	*Cost*	*Accumulated depreciation*	*Net book value*	*Net book value*
Fixed Assets (note 2)				
Films	$ 2,996	$ 2,900	$ 96	$ 137
Audio visual and other educational equipment	46,235	28,047	18,188	19,524
Automotive equipment	6,775	4,451	2,324	3,320
Office furniture and fixtures	42,691	31,510	11,181	13,847
Leasehold improvements	8,504	5,743	2,761	4,461
Total Fixed Assets	$ 107,201	$ 72,651	$ 34,550	$ 41,289

Equity	*1987*	*1986*
Surplus		
Balance beginning of year	$ 41,289	$ 43,327
Transfers from operating fund	5,020	9,487
Net book value of disposals	(1,678)	....
Depreciation	(10,081)	(11,525)
Total Equity	$ 34,550	$ 41,289

"See accompanying notes"

Balance Sheet — Operating Fund

Assets	*June 30* *1987*	*1986*
Current Assets		
Cash	$ 55,492	$ 18,044
Accounts receivable	33,741	39,550
Prepaid expenses	6,952	7,534
Total Current Assets	$ 96,185	$ 65,128
Liabilities and Surplus		
Current Liabilities		
Accounts payable	$ 14,466	$ 24,255
Accountable advance	15,000	19,000
Total Liabilities	29,466	43,255
Surplus	66,719	21,873
Total Liabilities and Surplus	$ 96,185	$ 65,128

"See accompanying notes"

Cumberland Community College

Operating Fund
Statement of Revenue, Expenses and Other Charges

	Year Ended June 30			
	1987			1986
	Unsponsored Programs	Sponsored Programs	Total	Total
Revenue				
Operating tuition fees payments	$ 90,608	$ 284,181	$ 374,789	$ 378,394
Supplemental payments	431,244	....	431,244	414,264
Other	85,239	36,870	122,109	55,617
Total Revenue	607,091	321,051	928,142	848,275
Expenses				
Program — direct costs	203,774	271,047	474,821	448,471
— supportive costs	238,779	....	238,779	256,501
Administration	114,672	50,004	164,676	192,755
Total Expenses	557,225	321,051	878,276	897,727
Excess of Revenue Over Expenses	49,866	....	49,866	(49,452)
Capital Expenditures				
Audio visual and other educational equipment	3,970	....	3,970	4,854
Office furniture and equipment	1,050	....	1,050	600
Leasehold improvements	....	....	....	4,033
Total Capital Expenditures	5,020	....	5,020	9,487
Surplus (Deficit) for Year	$ 44,846	$	$ 44,846	$ (58,939)
Surplus — beginning of year			21,873	91,925
Prior period adjustment			....	(11,113)
Surplus — end of year			$ 66,719	$ 21,873

"See accompanying notes"

Statement of Changes in Surplus

	Year Ended June 30			
	1987		1986	
	Operating fund	Capital fund	Operating fund	Capital fund
Revenues and Other Additions				
Current fund revenues	$ 928,142	$	$ 848,275	$ ....
Net gain on disposal of equipment	....	160	....	....
Facilities and equipment purchased through current operating fund	....	5,020	....	9,487
Total Revenues and Other Additions	928,142	5,180	848,275	9,487
Expenditures and Other Deductions				
Education and general expenditures	878,276	....	897,727	....
Expended for facilities and equipment	5,020	....	9,487	....
Depreciation	....	10,081	....	11,525
Proceeds on sale of equipment	....	1,838	....	....
Prior period adjustment	....	....	11,113	....
Total Expenditures and Other Deductions	883,296	11,919	918,327	11,525
Net Increase (Decrease) for the Year	44,846	(6,739)	(70,052)	(2,038)
Surplus — beginning of Year	21,873	41,289	91,925	43,327
Surplus — End of Year	$ 66,719	$ 34,550	$ 21,873	$ 41,289

"See accompanying notes"

Cumberland Community College

Schedule of Direct Program Expense

	Year Ended June 30			
	1987			1986
	Unsponsored Programs	Sponsored Programs	Total	Total
Advertising	$ 20,017	$ 850	$ 20,867	$ 21,908
Agency payments	23,492	....	23,492	22,936
Career counselling	28,867	....	28,867	25,296
In-service training	69	....	69	737
Instructional material	2,098	57,995	60,093	33,677
Other direct costs	4,351	4,527	8,878	2,716
Other professional services	2,866	....	2,866	3,640
Rent — facilities	26,818	35,817	62,635	57,920
— equipment	141	10,700	10,841	4,274
Repairs — educational equipment	2,339	....	2,339	691
Salaries — instructors	59,600	139,300	198,900	220,398
— other	....	2,490	2,490	....
Supplies and stationery	780	5,464	6,244	1,274
Staff benefits	1,423	5,891	7,314	7,422
Telephone	78	1,171	1,249	782
Travel and conferences	8,806	4,949	13,755	16,839
Tuition fee refunds	1,600	....	1,600	814
Supplies for resale	12,579	....	12,579	18,151
Utilities	....	1,267	1,267	....
Workers' compensation	328	626	954	1,000
Decentralized committee expenses	7,522	....	7,522	7,996
Total Direct Program Expense	$ 203,774	$ 271,047	$ 474,821	$ 448,471

Schedule of Program Support Expenses

	Year Ended June 30	
	1987	1986
Advertising, publicity and promotion	$ 2,662	$ 2,823
Postage	4,851	5,364
Reference books	134	566
Supplies and stationery	4,070	6,780
Telephone	17,590	17,735
Freight	875	1,193
Repairs and maintenance — equipment	710	1,695
— automotive	7,950	5,224
Rent — building	18,900	16,044
— automotive	4,547	5,014
— equipment	957	3,495
Salaries — co-ordinators	114,185	122,723
— clerical	35,325	35,567
Staff benefits	11,281	14,481
Workers' compensation	912	875
Travel	3,788	4,926
In-service training	1,936	2,576
Local contact committees	1,439	1,630
Utilities	4,003	4,514
Other	2,664	3,276
Total Program Support Expenses	$ 238,779	$ 256,501

Cumberland Community College

Schedule of Administration Expenses

	Year Ended June 30	
	1987	*1986*
Board expenses — travel	$ 5,892	$ 8,258
— honoraria	10,585	14,586
Board expenses — benefits	126	140
— other	3,820	5,064
Reference books	238	72
In-service training	79	355
Bank charges	426	234
Dues and subscriptions	627	913
Insurance	2,979	2,274
Postage	1,644	1,760
Supplies and stationery	876	2,220
Other administrative expenses	768	1,999
Telephone	5,378	5,731
Utilities	2,328	2,092
Freight	....	597
Audit fees	4,350	3,950
Legal fees	366	14,112
Rent — buildings	13,200	13,032
— office equipment	4,630	3,914
Repairs to office equipment	300	1,252
Janitorial services	2,178	1,748
Salaries	91,462	93,751
Staff benefits	8,038	8,816
Workers' compensation	476	377
Travel and conferences	3,910	5,508
Total Administration Expenses	$ 164,676	$ 192,755

Cumberland Community College

Notes to the Financial Statements

June 30, 1987

1. **Significant Accounting Policies**

The significant accounting policies used by the college are:

Fund Accounting

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system, to segregate the transactions of a particular activity. The community college segregates the following funds:

a) Operating Fund

The operating fund contains the current revenue, expenditures, assets, liabilities and surplus pertaining to the general operations of the college.

b) Capital Fund

The capital fund contains the capital assets, which are property and equipment, any long term debt with respect to acquisition of these assets, and surplus, which is the equity in capital fund assets.

2. **Fixed Assets**

Fixed assets are stated at cost in the capital fund and additions to fixed assets are included in the expenditures of the operating fund. Depreciation is not provided for as current operating expense in the statement of revenues, expenditures and other charges, nor is it included in the current section of the statement of changes in surplus. This is consistent with the accounting policies adopted by the Saskatchewan Community Colleges. For purposes of the capital fund, depreciation is provided using the following methods and rates:

Automotive	30% of the declining balance
Films	30% of the declining balance
Furniture and fixtures	20% of the declining balance
Leasehold improvements	Straight line over 5 years

3. **Leases**

The college currently leases office space in three urban centres. It also leases two cars. The terms of the leases follow:

	Monthly Lease	*Term of Lease*
Nipawin office	$ 1,050	1 year
Melfort office	$ 1,100	2 years
Melfort classroom	$ 1,100	3 years
Tisdale office	$ 475 plus escalation	2 years
Tisdale classroom	$ 408	1 year
Vehicle #1	$ 191	2 years
Vehicle #2	$ 188	2 years

The future minimum lease payments arising:

1987	$ 54,144
1988	36,648
1989	13,200
1990	....
1991	....

Cypress Hills Community College

Auditors' Report

To the Board of the
Cypress Hills Community College

We have examined the statement of operating fund financial position and the statement of capital fund financial position of the Cypress Hills Community College as at June 30, 1987 and the statement of revenue and expenditure and the schedules of program expenses and administration expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the college as at June 30, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies as described in Note 1 to financial statements applied on a basis consistent with that of the preceding year.

Swift Current, Saskatchewan,
December 16, 1987

Stark & Company
Chartered Accountants

Statement of Operating Fund Financial Position

As at June 30, 1987

	1987	*1986*
Assets		
Current Assets		
Cash	$ 240,213	$ 102,355
Accounts receivable — Note 2	76,274	205,176
Prepaid expenses	5,107	3,984
Other	184	172
	$ 321,778	$ 311,687
Liabilities and Surplus		
Current Liabilities		
Accounts payable	$ 36,111	$ 117,650
Surplus	285,667	194,037
	$ 321,778	$ 311,687

Statement of Capital Fund Financial Position

As at June 30, 1987

	1987	*1986*
Assets		
Fixed Assets — at cost		
Audio-visual equipment	$ 47,397	$ 54,175
Other instructional equipment	171,368	168,885
Office furniture and equipment	79,742	53,466
	298,507	276,526
Less accumulated depreciation — Note 1	176,853	167,120
	$ 121,654	$ 109,406
Equity in Capital Assets		
Balance, Beginning of Year	$ 109,406	$ 104,943
Additions — From operating fund	42,661	31,814
	152,067	136,757
Less — Provision for depreciation — Note 1	30,413	27,351
	$ 121,654	$ 109,406

Cypress Hills Community College

Summary Statement of Revenue and Expenditure

For the Year Ended June 30, 1987

	Unsponsored Programs	*Sponsored Programs*	*Total 1987*	*Total 1986*
Revenue				
Provincial government	$ 598,597	$ 438,552	$ 1,037,149	$ 1,055,661
Tuition fees	127,194	2,085	129,279	150,024
Interest and recoveries	105,171	942	106,113	58,793
Administration fees	105,163	....	105,163	89,848
	936,125	441,579	1,377,704	1,354,326
Expenses				
Program direct — Schedule 1	198,193	379,807	578,000	614,855
Program support — Schedule 2	339,824	36,342	376,166	396,767
Administration — Schedule 3	289,001	246	289,247	275,818
	827,018	416,395	1,243,413	1,287,440
Excess of Revenue Over Expenses	109,107	25,184	134,291	66,886
Transfer to Capital Fund	17,477	25,184	42,661	31,814
Surplus for the year	$ 91,630	$	91,630	35,072
Surplus, beginning of year			194,037	140,234
Prior period adjustments			....	18,731
Surplus, end of year			$ 285,667	$ 194,037

Notes to Financial Statements

June 30, 1987

1. **Significant Accounting Policy**

(a) Depreciation is provided on a declining balance basis at a rate of 20% per year.

At June 30, 1987 the capital assets of the Community College were as follows:

	Cost	*Accumulated depreciation*	*Book value*
Computer equipment	$ 42,710	$ 24,305	$ 18,405
Office furniture and equipment	81,449	42,411	39,038
Audio-visual aid equipment	47,397	30,448	16,949
Welding equipment	60,510	47,172	13,338
Cost-shared program furnishings	66,441	32,517	33,924
	$ 298,507	$ 176,853	$ 121,654

(b) The operations of the Community College are treated on a 'stewardship' concept rather than concepts based on commercial profit motivation. Consequently operations are not charged with the computed depreciation on capital fund assets. Conversely, however, operating costs are charged with capital expenditure in excess of any grants received for those purposes.

This stewardship approach to reporting on college finances best displays the extent and effectiveness by which the trustees and officers have utilized the college's resources during any given review period. The statements therefore should be read in that light and not from the point of view normally used to assess a commercial business operation.

2. **Accounts Receivable**

At June 30, 1987 the Community College had the following accounts receivable:

Grants	$ 68,132
Other	8,142
	$ 76,274

3. **Prior Period Adjustments**

1985 salary accrual subsequently funded	$ 18,199
Other recoveries relating to prior periods (net)	532
	$ 18,731

Cypress Hills Community College

Schedule of Program Direct Expenses

Schedule 1

For the Year Ended June 30, 1987

	Unsponsored programs	*Sponsored programs*	*Total 1987*	*Total 1986*
Advertising	$ 15,544	$ 2,593	$ 18,137	$ 20,360
Employee benefits	745	12,035	12,780	13,947
Materials and supplies	10,550	26,919	37,469	50,568
Postage	897	660	1,557	1,944
Rentals	15,579	87,023	102,602	97,932
Salaries and wages	66,331	240,747	307,078	330,431
Telephone	1,756	2,204	3,960	3,628
Travel — Instructors	10,920	2,400	13,320	22,667
Sundry	542	400	942	1,169
Package programs	75,329	4,826	80,155	72,209
	$ 198,193	$ 379,807	$ 578,000	$ 614,855

Schedule of Program Support Expenses

Schedule 2

For the Year Ended June 30, 1987

	Unsponsored programs	*Sponsored programs*	*Total 1987*	*Total 1986*
Employee benefits	$ 22,002	$ 1,847	$ 23,849	$ 21,247
Equipment repairs	2,982	....	2,982	1,013
In-service training	3,052	1,191	4,243	2,497
Reference books	2,147	50	2,197	2,081
Office supplies and sundry	8,631	469	9,100	9,229
Postage	6,990	111	7,101	5,842
Rent	3,335	....	3,335	154
Salaries and wages				
Staff	247,875	29,871	277,746	290,282
Telephone	22,734	....	22,734	22,218
Travel				
Staff	18,040	2,803	20,843	23,761
Tuition for LCCC staff	2,036	....	2,036	3,097
Research	....	....	....	15,346
	$ 339,824	$ 36,342	$ 376,166	$ 396,767

Schedule of Administrative Expenses

Schedule 3

For the Year Ended June 30, 1987

	Unsponsored programs	*Sponsored programs*	*Total 1987*	*Total 1986*
Board Expenses				
Indemnity	$ 14,245	$	$ 14,245	$ 16,658
Travel	7,000	....	7,000	5,911
Memberships	2,527	....	2,527	3,089
Computer services	3,300	....	3,300	2,400
Dues and subscriptions	814	....	814	141
Employee benefits	12,891	....	12,891	15,160
Insurance	3,066	....	3,066	2,229
Legal and audit	4,522	246	4,768	4,848
Office supplies and sundry	2,888	....	2,888	3,690
Postage	4	....	4	84
Office and equipment rentals	78,229	....	78,229	65,746
Repairs and maintenance	3,061	....	3,061	1,687
Salaries and wages	146,468	....	146,468	144,607
Telephone	657	....	657	548
Staff travel	9,329	....	9,329	9,020
	$ 289,001	$ 246	$ 289,247	$ 275,818

La Ronge Region Community College

Auditor's Report

To the Board of
La Ronge Region Community College:

I have examined the balance sheet of the La Ronge Region Community College as at June 30, 1987, and the statements of revenue, expenditure and fund balance and of changes in fund balances for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the La Ronge Region Community College as at June 30, 1987, and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

La Ronge, Saskatchewan,
December 10, 1987

Elden Moline
Chartered Accountant

Revenue Fund

Statement of Revenue, Expenditure and Fund Balance

For the Year Ended June 30, 1987

	1987	*1986*
Revenue		
Operating Grants (Note 4)	$ 446,208	$ 422,940
Interest on short-term investments	10,408	7,186
Rental income	49,835	50,938
Sundry income (Note 5)	107,229	94,434
Administrative charges and cost-shared support (Note 4)	130,098	146,170
	743,778	721,668
Expenditure		
Administration — Schedule 1	578,234	600,319
Social demand courses — Schedule 1	16,093	26,643
Contributions to Capital Fund — fixed assets	20,396	13,816
	614,723	640,778
Surplus for the Year	129,055	80,890
Fund Balance, Beginning of Year	159,293	78,403
Fund Balance, End of Year	$ 288,348	$ 159,293

The accompanying notes form an integral part of these financial statements.

La Ronge Region Community College

Program Fund
Statement of Revenue, Expenditure and Fund Balance
For the Year Ended June 30, 1987

	1987	*1986*
Revenue (Note 4)	$ 1,018,545	$ 1,162,846
Expenditure		
Program costs		
Advertising	976	3,624
Administrative Charges and Cost-Shared Support	42,741	29,872
Instructional Materials and Equipment	92,988	98,439
Janitorial	10,581	12,195
Miscellaneous Course Costs	35,935	46,547
Rental — classroom	81,306	90,422
— equipment	23,291	6,368
Repairs and maintenance	11,533	8,945
Salaries and employee benefits	584,365	767,729
Trainee travel	70,007	24,911
Travel and field trips	38,948	48,418
Utilities and telephone	25,874	25,376
	1,018,545	1,162,846
Surplus	$	$ ....
Fund Balance, End of Year	$	$ ....

The accompanying notes form an integral part of these financial statements.

Balance Sheet
As at June 30, 1987

	1987				*1986*
	Revenue Fund	*Capital Fund*	*Program Fund*	*Total*	*Total*
Assets					
Current Assets					
Cash	$ 7,986	$	$ 153,117	$ 161,103	$ 107,748
Accounts receivable (Note 3)	19,228	....	140,483	159,711	170,870
Prepaid expenses	6,326	....	....	6,326	5,783
Interfund account	274,565	....	(274,565)	....	....
	308,105	....	19,035	327,140	284,401
Property and Equipment (Note 2)	....	154,073	....	154,073	165,929
	$ 308,105	$ 154,073	$ 19,035	$ 481,213	$ 450,330
Liabilities					
Current Liabilities					
Accountable advances	$	$	$	$	$ 59,800
Payables and accruals	19,757	....	15,383	35,140	60,666
Deferred revenue	....	....	3,652	3,652	4,642
	19,757	....	19,035	38,792	125,108
Fund Balance					
Fund Balance	288,348	154,073	....	442,421	325,222
	$ 308,105	$ 154,073	$ 19,035	$ 481,213	$ 450,330

The accompanying notes form an integral part of these financial statements.

La Ronge Region Community College

Statement of Changes in Fund Balances

For the Year Ended June 30, 1987

	1987				1986
	Revenue Fund	*Capital Fund*	*Program Fund*	*Total*	*Total*
Fund Balance, Beginning of Year	$ 159,293	$ 165,929	$	$ 325,222	$ 242,275
Surplus for the Year	129,055	....	....	129,055	80,890
Depreciation	....	(32,402)	....	(32,402)	(30,169)
Gain on Sale of Fixed Assets	....	150	....	150	18,410
Contributions from Revenue Fund Fixed assets	....	20,396	....	20,396	13,816
Fund Balance, End of Year	$ 288,348	$ 154,073	$	$ 442,421	$ 325,222

The accompanying notes form an integral part of these financial statements.

Notes to the Financial Statements

As at June 30, 1987

1. **Significant Accounting Policies**

Fund Accounting

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

a) **Revenue Fund**

The revenue fund contains the current revenue, expenditure, assets and liabilities pertaining to the general operations of the college. Included in revenue fund expenditures are transfers to the capital fund for purchase of capital assets.

b) **Capital Fund**

The capital fund contains the capital assets which are property and equipment and the equity in capital fund assets. Purchases of property and equipment are financed either by transfers from the revenue fund or from capital loans. Depreciation is calculated annually and decreases the net book value of the assets and the capital fund balance.

c) **Program Fund**

The program fund contains the current revenue and expenditure relating to the operation of specific program courses. Surpluses or deficits on program courses are transferred to the Revenue Fund. Surpluses or deficits on program courses are not recognized until the program is complete. Excess or deficient revenue on programs in progress at period end is included in deferred revenue. Equipment purchased for approved programs is expensed in the program fund. These purchases are not capitalized or depreciated.

2. **Property and Equipment**

	1987				1986
	Useful Life	*Cost*	*Accumulated Depreciation*	*Net Book Value*	*Net Book Value*
Automotive Equipment	3	$ 36,934	$ 31,661	$ 5,273	$ 15,447
Equipment	5	130,031	103,639	26,392	29,570
Furniture/Fixtures	5	28,570	27,126	1,444	2,510
Library Books	5	4,762	4,762	....	....
Trailers	7	61,626	54,340	7,286	9,714
Building	20	145,527	68,510	77,017	72,027
		407,450	290,038	117,412	129,268
Land		36,661	....	36,661	36,661
		$ 444,111	$ 290,038	$ 154,073	$ 165,929

Depreciation is calculated on the straight-line basis over the estimated useful life of the asset as shown above.

La Ronge Region Community College

Notes to Financial Statements — *(Concluded)*

3. Included in accounts receivable are the following amounts due from Saskatchewan Education:

	1987	1986
Revenue Fund	$ 1,981	$ 14,869
Program Fund	52,896	100,452
	$ 54,877	$ 115,321

4. Included in revenue are the following amounts contributed by Saskatchewan Education:

	1987	1986
Revenue Fund	$ 530,201	$ 514,623
Program Fund	642,021	865,690
	$ 1,172,222	$ 1,380,313

5. **Sundry Income**

	1987	1986
Student fees — Unsponsored Programs	$ 8,831	$ 12,612
Salary Recoveries	3,187	14,459
Residence Supervisor recoveries	13,829	15,086
Other	81,382	52,277
	$ 107,229	$ 94,434

6. **Subsequent Event**

Effective January 1, 1988, under the Regional Colleges Act, the La Ronge Region Community College was combined with two other northern Saskatchewan community colleges to form the Northlands Career College. All assets and liabilities at December 31, 1987 were assumed by the new College.

7. **Line of Credit**

The College has a line of credit of $100,000 with the Canadian Imperial Bank of Commerce which is currently not used.

8. 1986 balances have been reclassified where necessary to conform with 1987 statement presentation.

Schedule of Expenditures — Revenue Fund

Schedule 1

For the Year Ended June 30, 1987

	1987	1986
Administration Expenses		
Advertising	$ 2,479	$ 5,156
Automotive repairs and supplies	8,965	6,964
Bank charges and interest	180	2,934
Board expenses — honoraria	13,992	16,550
— travel	13,379	10,147
— association fees	2,640	2,780
Building repairs and maintenance	20,166	22,883
Student residence	30,545	17,669
Employee benefits	37,189	41,871
Insurance	10,449	8,483
Machine rental and repair	11,527	13,497
Office supplies	9,226	16,372
Professional fees	8,730	8,433
Rent on buildings and property taxes	10,615	13,151
Salaries and wages	331,491	335,269
Staff training and development	2,590	2,566
Telephone and utilities	35,105	49,293
Travel	28,966	26,301
	$ 578,234	$ 600,319
Social Demand Course Costs		
Community interest programs	$ 16,093	$ 26,643

La Ronge Region Community College

Auditor's Report

To the Board of
La Ronge Region Community College:

I have examined the balance sheet of the La Ronge Region Community College as at December 31, 1987, and the statements of revenue, expenditure and fund balance and of changes in fund balances for the six month period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the La Ronge Region Community College as at December 31, 1987, and the results of its operations and the changes in its fund balances for the six month period then ended in accordance with accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

La Ronge, Saskatchewan,
February 26, 1988

Elden Moline
Chartered Accountant

Revenue Fund
Statement of Revenue, Expenditure and Fund Balance

For the Period Ended December 31, 1987

	Six Months Ended December 31, 1987	*Year Ended June 30, 1987*
Revenue		
Operating Grants (Note 4)	$ 151,236	$ 446,208
Interest on Short-Term Investments	7,415	10,408
Rental Income	23,732	49,835
Sundry Income (Note 5)	67,794	107,229
Administrative Charges and Cost-Shared Support (Note 4)	68,775	130,098
	318,952	743,778
Expenditure		
Administration — Schedule 1	289,666	578,234
Social Demand Courses — Schedule 1	....	16,093
Contributions to Capital Fund — Fixed Assets	534	20,396
	290,200	614,723
Surplus for the Period	28,752	129,055
Fund Balance, Beginning of Period	288,348	159,293
Fund Balance, End of Period	$ 317,100	$ 288,348

The accompanying notes form an integral part of these financial statements.

La Ronge Region Community College

Program Fund
Statement of Revenue, Expenditure and Fund Balance
For the Period Ended December 31, 1987

	Six Months Ended December 31, 1987	*Year Ended June 30, 1987*
Revenue (Note 4)	$ 451,490	$ 1,018,545
Expenditure		
Program Costs		
Advertising	936	976
Administrative Charges and Cost-Shared Support	20,548	42,741
Instructional Materials and Equipment	57,389	92,988
Janitorial	3,375	10,581
Miscellaneous Course Costs	13,873	35,935
Rental — Classroom	19,485	81,306
— Equipment	14,894	23,291
Repairs and Maintenance	431	11,533
Salaries and Employee Benefits	265,348	584,365
Trainee Travel	33,789	70,007
Travel and Field Trips	15,229	38,948
Utilities and Telephone	6,193	25,874
	451,490	1,018,545
Surplus	$	$ ....
Fund Balance, End of Period	$	$ ....

The accompanying notes form an integral part of these financial statements.

Balance Sheet
As at December 31, 1987

	December 31, 1987				*June 30, 1987*
	Revenue Fund	*Capital Fund*	*Program Fund*	*Total*	*Total*
Assets					
Current Assets					
Cash	$ 25,382	$	$ 81,622	$ 107,004	$ 161,103
Accounts Receivable (Note 3)	58,734	....	170,234	228,968	159,711
Prepaid Expenses	4,098	....	....	4,098	6,326
Interfund Account	240,702	....	(240,702)	....	....
	328,916	....	11,154	340,070	327,140
Property and Equipment (Note 2)	....	137,878	....	137,878	154,073
	$ 328,916	$ 137,878	$ 11,154	$ 477,948	$ 481,213
Liabilities					
Current Liabilities					
Payables and Accruals	$ 11,816	$	$ 3,210	$ 15,026	$ 35,140
Deferred Revenues	....	....	7,944	7,944	3,652
	11,816	....	11,154	22,970	38,792
Fund Balance					
Fund Balance	317,100	137,878	....	454,978	442,421
	$ 328,916	$ 137,878	$ 11,154	$ 477,948	$ 481,213

The accompanying notes form an integral part of these financial statements.

La Ronge Region Community College

Statement of Changes in Fund Balances

For the Period Ended December 31, 1987

	Six Months Ended December 31, 1987				*Year Ended June 30, 1987*
	Revenue Fund	*Capital Fund*	*Program Fund*	*Total*	*Total*
Fund Balance, Beginning of Period	$ 288,348	$ 154,073	$	$ 442,421	$ 325,222
Surplus for Period	28,752	....	....	28,752	129,055
Depreciation	....	(16,729)	....	(16,729)	(32,402)
Gain on Sale of Fixed Assets	....	....	....	....	150
Contributions from Revenue Fund Fixed Assets	....	534	....	534	20,396
Fund Balance, End of Period	$ 317,100	$ 137,878	$	$ 454,978	$ 442,421

The accompanying notes form an integral part of these financial statements.

Notes to the Financial Statements

As at December 31, 1987

1. **Significant Accounting Policies**

Fund Accounting

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

A) **Revenue Fund**

The revenue fund contains the current revenue, expenditure, assets and liabilities pertaining to the general operations of the college. Included in revenue fund expenditures are transfers to the capital fund for purchase of capital assets.

B) **Capital Fund**

The capital fund contains the capital assets which are property and equipment and the equity in capital fund assets. Purchases of property and equipment are financed either by transfers from the revenue fund or from capital loans. Depreciation is calculated annually and decreases the net book value of the assets and the capital fund balance.

C) **Program Fund**

The program fund contains the current revenue and expenditure relating to the operation of specific program courses. Surpluses or deficits on program courses are transferred to the Revenue Fund and are not recognized until the program is complete. Excess or deficient revenue on courses in progress at period end is included in deferred revenue. Equipment purchased for approved programs is expensed in the program fund. These purchases are not capitalized or depreciated.

2. **Property and Equipment**

	December 31, 1987				*June 30, 1987*
	Useful Life	*Cost*	*Accumulated Depreciation*	*Net Book Value*	*Net Book Value*
Automotive Equipment	3	$ 36,934	$ 36,747	$ 187	$ 5,273
Equipment	5	130,031	109,368	20,663	26,392
Furniture/Fixtures	5	29,104	28,188	916	1,444
Library Books	5	4,762	4,762	....	....
Trailers	7	61,626	55,555	6,071	7,286
Building	20	145,527	72,147	73,380	77,017
		407,984	306,767	101,217	117,412
Land		36,661	....	36,661	36,661
		$ 444,645	$ 306,767	$ 137,878	$ 154,073

Depreciation is calculated on the straight-line basis over the estimated useful life of the asset as shown above.

La Ronge Region Community College

Notes to Financial Statements — *(Continued)*

3. Included in accounts receivable are the following amounts due from Saskatchewan Education.

	December 31, 1987	*June 30, 1987*
Revenue Fund	$ 37,707	$ 1,981
Program Fund	132,514	52,896
	$ 170,221	$ 54,877

4. Included in revenue are the following amounts contributed by Saskatchewan Education.

	Six Months Ended December 31, 1987	*Year Ended June 30, 1987*
Revenue Fund	$ 229,211	$ 530,201
Program Fund	255,860	642,021
	$ 485,071	$ 1,172,222

5. **Sundry Income**

	Six Months Ended December 31, 1987	*Year Ended June 30, 1987*
Student Fees — Unsponsored Programs	$ 4,815	$ 8,831
Salary Recoveries	32,167	3,187
Residence Supervisor Recoveries	....	13,829
Other	30,812	81,382
	$ 67,794	$ 107,229

6. **Subsequent Event**

   Under the Regional Colleges Act, the La Ronge Region Community College was disestablished and the assets, liabilities and contracts were transferred to the Northlands Career College. The effective date was January 1, 1988.

7. **Line of Credit**

   The College has a line of credit with the Canadian Imperial Bank of Canada of $100,000 at 9¾%.

8. June 30, 1987 balances have been reclassified where necessary to conform with December 31, 1987 statement presentation.

La Ronge Region Community College

Schedule of Expenditures — Revenue Fund

Schedule 1

For the Period Ended December 31, 1987

	Six Months Ended December 31, 1987	*Year Ended June 30, 1987*
Administration Expenses		
Advertising	$ 85	$ 2,479
Automotive Repairs and Supplies	2,433	8,965
Bank Charges and Interest	84	180
Board Expenses — Honoraria	5,815	13,992
— Travel	8,406	13,379
— Association Fees	4,485	2,640
Building Repairs and Maintenance	7,578	20,166
Student Residence	11,964	30,545
Employee Benefits	16,661	37,189
Insurance	5,091	10,449
Machine Rental and Repair	5,542	11,527
Office Supplies	6,459	9,226
Professional Fees	3,549	8,730
Rent on Buildings and Property Taxes	6,092	10,615
Salaries and Wages	169,641	331,491
Staff Training and Development	252	2,590
Telephone and Utilities	22,283	35,105
Travel	13,246	28,966
	$ 289,666	$ 578,234
Social Demand Course Costs		
Community Interest Programs	$	$ 16,093

Mistikwa Community College

Auditor's Report

To the Board of Directors
Mistikwa Community College

We have examined the balance sheets of Mistikwa Community College as at June 30, 1987, the statements of operations and accumulated surplus, changes in financial position and equity in capital fund assets for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1987 and the results of its operations and changes in financial position for the year then ended in accordance with the accounting principles described in Note 1 applied on a basis consistent with that of the preceding year.

North Battleford, Saskatchewan,
October 9, 1987.

Beggs, Downie, Meena, Johnson & Gress
Chartered Accountants.

Revenue Fund Balance Sheet

June 30, 1987

	1987	*1986*
Assets		
Current		
Accounts receivable	$ 142,315	$ 126,182
Prepaid expenses	3,364	3,207
	$ 145,679	$ 129,389
Liabilities		
Current		
Bank overdraft	$ 52,623	$ 23,455
Accounts payable and accrued liabilities	7,328	4,500
Prepaid tuitions	15,723	1,616
Due to capital fund	4,051	29,474
	79,725	59,045
Accumulated Surplus		
Accumulated Surplus	65,954	70,344
	$ 145,679	$ 129,389

Capital Fund Balance Sheet

June 30, 1987

	1987	*1986*
Assets		
Due from revenue fund	$ 4,051	$ 29,474
Equipment (Note 2)	174,419	130,884
	$ 178,470	$ 160,358
Equity in Capital Fund Assets		
Investment in capital assets	$ 178,470	$ 160,358

Statement of Equity in Capital Fund Assets

Balance beginning of year	$ 160,358	$ 143,740
Loss on disposal of assets	(1,946)	(3,522)
Contribution from revenue	20,058	20,140
	$ 178,470	$ 160,358

Mistikwa Community College

Statement of Operations and Accumulated Surplus

For the year ended June 30, 1987

	General Operating	*Sponsored Program*	*1987 Total*	*1986 Total*
Revenue				
Flat grants	$ 519,528	$	$ 519,528	$ 496,932
Supplemental payments	....	....	....	10,912
Tuition fees	235,680	14,234	249,914	152,049
Rentals	450	....	450	8,126
Interest and dividends	4,205	....	4,205	6,770
Sponsored programs				
Administration	93,900	....	93,900	84,600
Program direct	....	590,521	590,521	642,695
N.S.I.M. support	....	67,601	67,601	62,850
Recovered from sponsored programs	5,853	....	5,853	16,487
Canadian Job Strategy	27,513	....	27,513	....
Contract	11,194	....	11,194	10,623
Resale items	4,083	3,895	7,978	1,437
Other	8,083	17,229	25,312	6,381
	910,489	693,480	1,603,969	1,499,862
Expenditures				
Administration (Schedule 1)	244,776	....	244,776	228,688
Program direct (Schedule 2)	286,952	....	286,952	184,493
Program support (Schedule 3)	383,151	....	383,151	409,006
Sponsored programs				
Program direct (Schedule 4)	....	625,879	625,879	642,695
N.S.I.M. support (Schedule 5)	....	67,601	67,601	62,850
	914,879	693,480	1,608,359	1,527,732
Surplus (Deficit) for the Year	$ (4,390)	$	(4,390)	(27,870)
Accumulated Surplus at Beginning of Year			70,344	98,214
Accumulated Surplus at End of Year			$ 65,954	$ 70,344

Statement of Changes in Financial Position

For the Year Ended June 30, 1987

	Revenue Fund		*Capital Fund*	
	1987	*1986*	*1987*	*1986*
Operating Activities				
Net (loss) for the year	$ (4,390)	$ (27,870)	$	$ ....
Sale of equipment	....	....	....	642
Contribution from revenue	....	....	20,058	20,140
Insurance proceeds	....	....	744	....
Net change in non-cash working capital balances related to operations	(24,778)	(30,796)	25,423	(642)
	(29,168)	(58,666)	46,225	20,140
Investment Activities				
Depreciable assets	....	....	(46,225)	(20,140)
Net Cash Provided (Used in Year)	(29,168)	(58,666)	....	....
Bank (Indebtness) at Beginning of Year	(23,455)	35,211	....	....
Bank (Indebtness) at End of Year	$ (52,623)	$ (23,455)	$	$ ....

Mistikwa Community College

Notes to Financial Statements

June 30, 1987

1. **Summary of Significant Accounting Policies**

The college has adopted the fund accounting method to record the results of operations and the acquisition and financing of fixed assets. Significant aspects of this method are as follows:

a) Fixed Assets

Fixed Assets are recorded in the capital fund at cost, with no provision for depreciation. The revenue fund expenditures are charged with capital expenditures in excess of any grants received for that purpose.

b) Inter-Fund Advances

Throughout the year advances are made between funds. These advances have no repayment terms nor provision for interest.

c) Compensated Absences

The cost of employee vacation entitlements and earned days off are recorded as an expense in the year that they are paid to the employee.

2. **Fixed Assets**

	1987	*1986*
Office furniture and equipment	$ 135,389	$ 95,836
Instructional equipment	39,030	35,048
	$ 174,419	$ 130,884

3. **Comparative Figures**

Certain figures from the prior year have been restated to reflect the current year's presentation.

Mistikwa Community College

Schedule of Expenditures

Schedule 1

For the year ended June 30, 1987

	1987	*1986*
Administration		
Board expenses		
Travel	$ 6,448	$ 6,258
Honoraria	12,800	12,690
Memberships	3,419	3,529
Other	961	2,595
	23,628	25,072
Unallocated costs		
Reference books and manuals	904	453
In-service training	1,104	1,356
	2,008	1,809
Office expenses		
Bank charges and interest	608	240
Dues and subscriptions	398	421
Duplicating	1,526	1,534
Insurance	3,546	2,603
Postage	1,134	1,367
Supplies and stationery	1,860	2,183
Telephone	3,789	4,633
Other	221	460
	13,082	13,441
Professional services		
Audit	3,538	4,642
Legal	1,320	3,799
Architectural	3,260	....
Computer	....	616
	8,118	9,057
Rentals		
Building	37,061	46,230
Automobile	....	1,350
	37,061	47,580
Repairs and maintenance		
Building	6,257	7,347
Office equipment	1,239	1,990
	7,496	9,337
Salaries and employee benefits		
Administration officers	77,832	76,957
Clerical	47,562	24,964
Employee benefits	9,895	6,793
	135,289	108,714
Other administration expenses		
Travel	6,664	5,115
Capital expenditures	11,430	8,544
Other	....	19
	18,094	13,678
Total administration expenses	$ 244,776	$ 228,688

Mistikwa Community College

Schedule of Expenditures

Schedule 2

For the year ended June 30, 1987

	1987	*1986*
Program direct		
Course costs		
Advertising	$ 2,826	$ 2,556
Agency payments	158,291	62,454
Instructional supplies	15,458	13,186
Other	65	570
	176,640	78,766
Program office expense		
Postage	635	....
Telephone	1,128	....
	1,763	....
Rentals		
Facility	28,273	20,684
Instructional equipment	5,213	4,557
	33,486	25,241
Repairs and maintenance		
Facility	....	92
	....	92
Salaries and benefits		
Instructional	57,870	66,186
Janitorial	508	1,117
Benefits	909	577
	59,287	67,880
Other program direct expenses		
Employee travel	10,308	10,610
Student travel	4,890	....
Supplies for resale	578	1,883
Other	....	21
	15,776	12,514
Total Program Direct Expenses	$ 286,952	$ 184,493

Mistikwa Community College

Schedule of Expenditures

Schedule 3

For the year ended June 30, 1987

	1987	*1986*
Program support		
Course costs		
Advertising and public relations	$ 10,079	$ 9,646
Agency payments	47,795	44,222
Reference and library books	1,643	500
Instructional supplies	....	1,650
	59,517	56,018
Office expenses		
Dues and subscriptions	340	460
Duplicating	5,317	8,296
Postage	5,325	6,772
Supplies and stationery	7,933	5,079
Telephone	13,579	17,512
Other	249	....
	32,743	38,119
Rentals		
Building	4,200	7,365
Automobile	7,006	6,790
Educational equipment	2,703	3,290
Other rentals	189	170
	14,098	17,615
Repairs and maintenance		
Building	35	1,088
Office equipment	1,660	36
Vehicles	2,316	1,811
Educational equipment	1,500	414
	5,511	3,349
Salaries and employee benefits		
Support staff	162,433	142,826
Clerical	70,906	103,251
Janitorial	935	....
Employee benefits	21,865	23,576
	256,139	269,653
Other program support expenses		
Travel and conference	3,131	8,949
In-service training	2,565	1,947
Capital expenditures	8,628	11,596
Other	819	1,760
	15,143	24,252
Total Program Support Expenses	$ 383,151	$ 409,006

Mistikwa Community College

Schedule of Expenditures

Schedule 4

For the Year Ended June 30, 1987

	A.B.E.	*S.S.E.P.*	*1987 Total*	*1986 Total*
Sponsored Program Direct				
Course costs				
Advertising	$ 516	$ 1,490	$ 2,006	$ 1,499
Agency payments	3,548	....	3,548	4,836
In-service training	7,213	....	7,213	240
Instructional supplies	42,407	22,460	64,867	55,674
	53,684	23,950	77,634	62,249
Program office expense				
Postage	147	12	159	....
Telephone	3,871	....	3,871	2,963
Other	42	....	42	....
	4,060	12	4,072	2,963
Rentals				
Facility	57,775	19,493	77,268	98,624
Instructional equipment	8,737	690	9,427	650
	66,512	20,183	86,695	99,274
Repairs and maintenance				
Instructional equipment	....	342	342	....
	....	342	342	....
Salaries and benefits				
Instructional	420,098	7,708	427,806	452,047
Janitorial	15	....	15	....
Benefits	18,856	838	19,694	19,012
	438,969	8,546	447,515	471,059
Other program direct expenses				
Employee travel	5,468	241	5,709	7,150
Student travel	2,912	....	2,912	....
Other	103	897	1,000	....
	8,483	1,138	9,621	7,150
Total Sponsored Program Direct Expenses	$ 571,708	$ 54,171	$ 625,879	$ 642,695

Mistikwa Community College

Schedule of Expenditures

For the year ended June 30, 1987

Schedule 5

	1987	*1986*
N.S.I.M. Support		
Program office expense		
Supplies and stationery	$ 600	$ 550
Telephone	1,200	1,100
	1,800	1,650
Rentals		
Facility	3,000	2,750
Automobile	3,447	....
	6,447	2,750
Repairs and Maintenance		
Automobile	1,086	....
	1,086	....
Salaries and benefits		
Program staff	42,315	42,996
Clerical	6,261	....
Benefits	5,213	4,139
	53,789	47,135
Other support program expenses		
Travel	1,988	9,491
In-service training	914	35
C.N.A.C. meetings	1,577	1,789
	4,479	11,315
Total N.S.I.M. Support Expenses	$ 67,601	$ 62,850

North East Community College

Auditor's Report

To the Board of
North East Community College:

We have examined the balance sheet of the North East Community College as at June 30, 1987 and the statements of revenue and expenditures and of fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Prince Albert, Saskatchewan,
July 30, 1987.

Deloitte, Haskins & Sells
Chartered Accountants

Statement of Revenue and Expenditures — Revenue Fund

Year Ended June 30, 1987

	1987	*1986*
Revenue		
Operating grants	$ 332,700	$ 308,303
Community support grants	98,927	100,290
Interest on short-term investments	181	267
Rental income	25,525	14,027
Resale items	122	284
Tuition fees — unsponsored program	5,586	7,676
Other (Note 6)	8,661	16,505
	471,702	447,352
Expenditures		
Administration — Schedule 1	420,436	465,487
Social demand courses		
Agency payments	6,276	9,129
Social demand	10,180	8,083
Unsponsored program expense	....	13,959
Contributions to capital fund		
Property and equipment	....	6,923
Repayment of mortgage payable	8,657	7,325
Repayment of loan payable	5,358	5,358
	450,907	516,264
Excess of Revenue over Expenditures	$ 20,795	$ (68,912)

North East Community College

Statement of Revenue and Expenditures — Program Fund

Year Ended June 30, 1987

	1987	*1986*
Revenue, Grants	$ 549,764	$ 934,879
Expenditures		
Administration fees	12,557	16,519
Advertising	3,531	8,838
Agency payments	6,751	6,643
Building rental	53,520	60,319
Capital expenditures	6,958	5,005
Dues and subscriptions	....	180
Employee benefits	13,030	20,133
Equipment rental	16,343	28,411
Field trips	988	3,082
Insurance, licenses and taxes	....	2,873
Instructional materials and supplies	67,263	68,811
Repairs and maintenance	7,225	15,195
Salaries	307,262	527,986
Sub-contract	....	10,000
Sundry	5,816	3,980
Telecommunications	8,148	15,168
Trainee travel and accommodation	11,855	17,019
Training allowance	....	52,833
Travel and conferences	16,233	53,119
Utilities	12,284	18,765
	549,764	934,879
Excess of Revenue over Expenditures	$	$ ....

Statement of Fund Balances

Year Ended June 30, 1987

	1987	*1986*
Revenue Fund		
Unappropriated Fund Balance		
Fund Balance, Beginning of Year	$ 13,019	$ 81,931
Excess of Revenue over Expenditures	20,795	(68,912)
Fund Balance, End of Year	$ 33,814	$ 13,019
Capital Fund		
Fund Balance, Beginning of Year	$ 58,504	$ 60,838
Contributions from Revenue Fund	....	6,923
Capital loan payments	14,015	12,683
	72,519	80,444
Depreciation on Property and Equipment	19,477	21,892
Book value of equipment sold	....	48
	19,477	21,940
Fund Balance, End of Year	$ 53,042	$ 58,504

North East Community College

Balance Sheet

June 30, 1987

	1987			*1986*
	Revenue Fund	*Capital Fund*	*Total*	*Total*
Assets				
Current Assets				
Cash	$ 14,860	$	$ 14,860	$ 580
Accounts receivable	82,195	....	82,195	234,288
Prepaid expenses	80	....	80	3,777
	97,135	....	97,135	238,645
Property and Equipment (Note 2)	....	103,992	103,992	123,469
	$ 97,135	$ 103,992	$ 201,127	$ 362,114
Liabilities				
Current Liabilities				
Bank indebtedness (Note 3)	$ 3,000	$	$ 3,000	$ 111,936
Accounts payable and accrued liabilities	11,811	....	11,811	62,790
Deposits	656	....	656	700
Accountable advances	47,854	....	47,854	50,200
Current portion of long-term debt	....	15,087	15,087	13,930
	63,321	15,087	78,408	239,556
Due to Department of Advanced Education and Manpower (Note 4)	....	21,426	21,426	26,784
Mortgage Payable (Note 5)	....	14,437	14,437	24,251
	63,321	50,950	114,271	290,591
Fund Balance				
Unappropriated Fund	33,814	53,042	86,856	71,523
	$ 97,135	$ 103,992	$ 201,127	$ 362,114

Notes to the Financial Statements

June 30, 1987

1. Significant Accounting Policies

The significant accounting policies used by the college are:

Fund Accounting

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

a) Revenue Fund

The revenue fund contains the current revenue, expenditures, assets and liabilities pertaining to the general operations of the college. Included in revenue fund expenditures are transfers to the capital fund for purchase of capital assets and principal repayments on capital loans.

b) Capital Fund

The capital fund contains the property and equipment, the capital loans payable and the equity in capital fund assets.

c) Program Fund

The program fund contains the current revenue and expenditures relating to the operation of specific program courses. As the expenditures of these program courses are fully recovered there is no surplus or deficit.

Property and Equipment — Capital Fund

The building has been purchased with mortgage funds and funds from the Department of Advanced Education and Manpower. The repayment of the capital debt and the purchase of equipment is expensed in the revenue fund. Building and equipment are recorded at cost in the capital fund and are depreciated on the straight-line basis.

North East Community College

Notes to Financial Statements — *(Concluded)*

2. **Property and Equipment**

	Cost	Accumulated Depreciation	Net Book Value	Depreciation Rates
Building	$ 119,725	$ 22,709	$ 97,016	20 years
Equipment	14,521	10,850	3,671	5 years
Furniture and Equipment	16,773	13,468	3,305	5 years
Automotive	44,443	44,443	....	3 years
1987 Totals	$ 195,462	$ 91,470	$ 103,992	
1986 Totals	$ 195,462	$ 71,993	$ 123,469	

3. **Bank Indebtedness**

The bank indebtedness of the Revenue Fund consists of:

	1987	1986
Demand loans, prime plus 2%	$ 3,000	$ 75,000
Cheques issued in excess of bank balance	....	36,936
	$ 3,000	$ 111,936

This indebtedness is secured by a letter of assignment of government funding, signed by the college and acknowledged by the Northern Continuing Education Branch.

4. **Due to Department of Advanced Education and Manpower**

The amount advanced by the Department of Advanced Education and Manpower is repayable in annual principal payments of $5,358. No interest is payable on this debt and the debt is secured by a lodgement of title to the land on which the building is located.

	1987	1986
	$ 26,784	$ 32,142
Less amount due within one year	5,358	5,358
	$ 21,426	$ 26,784

Principal amounts due in each of the next five years are as follows:

1988	$ 5,358
1989	$ 5,358
1990	$ 5,358
1991	$ 5,358
1992	$ 5,352
	$26,784

5. **Mortgage Payable**

	1987	1986
Mortgage payable, prime plus 2%, repayable in monthly instalments of $1,000 blended principal and interest, secured by a mortgage on a building and assignment of fire insurance	$ 24,166	$ 32,823
Less amount due within one year	9,729	8,572
	$ 14,437	$ 24,251

Principal amounts due in each of the next three years are as follows:

1988	$ 9,729
1989	$10,905
1990	$ 3,532
	$24,166

6. **Other Revenue**

	1987	1986
Gain on disposal of assets	$	$ 172
Project grants	3,737	11,260
Other Revenue	4,924	5,073
	$ 8,661	$ 16,505

North East Community College

Schedule of Administration Expenditures

Year Ended June 30, 1987

	1987	1986
Administration Expenditures		
Advertising	$ 6,153	$ 7,461
Bad debts	1,787	....
Bank charges and interest	6,557	6,932
Board expenses — indemnity	19,308	17,400
— travel	14,090	12,369
— other	44	38
Conferences and travel	14,924	19,451
Dues and subscriptions	2,118	2,252
Employee benefits	31,672	32,551
Freight	300	609
Insurance	3,745	2,687
Miscellaneous expense	293	3,642
Office	1,778	3,668
Professional services	7,850	5,886
Property taxes	1,541	1,553
Rental expense	12,442	18,137
Repairs and maintenance	3,090	4,102
Salaries	271,043	299,021
Staff training and development	....	340
Supplies and stationery	2,049	3,302
Telephone	10,394	15,228
Utilities	5,253	5,945
Vehicle expense	4,005	2,913
	$ 420,436	$ 465,487

North East Community College

Auditor's Report

To the Board of
North East Community College:

We have examined the balance sheet of the North East Community College as at December 31, 1987 and the statements of revenue and expenditures and of fund balances for the six months then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at December 31, 1987 and the results of its operations and the changes in its financial position for the six month period then ended in accordance with accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Prince Albert, Saskatchewan,
March 9, 1988.

Deloitte, Haskins & Sells
Chartered Accountants

Statement of Revenue and Expenditures — Revenue Fund

Six Months Ended December 31, 1987

	1987 (6 Months)	*1987 (12 Months)*
Revenue		
Operating grants	$ 112,794	$ 332,700
Community support grants	49,057	98,927
Interest on short-term investments	97	181
Rental income	7,905	25,525
Resale items	57	122
Salary reimbursements	28,621	....
Tuition fees — unsponsored program	....	5,586
Other (Note 6)	9,571	8,661
	208,102	471,702
Expenditures		
Administration — Schedule 1	203,638	420,436
Social demand courses		
Agency payments	....	6,276
Social demand	138	10,180
Contributions to capital fund		
Repayment of mortgage payable	4,679	8,657
Repayment of loan payable	5,358	5,358
	213,813	450,907
Excess of Expenditures over Revenue	$ (5,711)	$ 20,795

North East Community College

Statement of Revenue and Expenditures — Program Fund
Six Months Ended December 31, 1987

	1987 (6 Months)	1987 (12 Months)
Revenue, Grants	$ 233,123	$ 549,764
Expenditures		
Administration fees	256	12,557
Advertising	1,958	3,531
Agency payments	13,198	6,751
Building rental	16,793	53,520
Capital expenditures	8,013	6,958
Employee benefits	4,585	13,030
Equipment rental	5,408	16,343
Field trips	....	988
Instructional materials and supplies	41,990	67,263
Repairs and maintenance	3,387	7,225
Salaries	108,372	307,262
Sundry	3,901	5,816
Telecommunications	16,290	8,148
Trainee travel and accommodation	....	11,855
Travel and conferences	4,463	16,233
Utilities	4,509	12,284
	233,123	549,764
Excess of Expenditures over Revenue	$	$ ....

Statement of Fund Balances
Six Months Ended December 31, 1987

	December 31, 1987 (6 Months)	June 30, 1987 (12 Months)
Revenue Fund		
Unappropriated Fund Balance		
Fund Balance, Beginning of Year	$ 33,814	$ 13,019
Excess of Expenditures over Revenue	(5,711)	20,795
Fund Balance, End of Year	$ 28,103	$ 33,814
Capital Fund		
Fund Balance, Beginning of Year	$ 53,042	$ 58,504
Contributions from Revenue Fund	10,037	14,015
	63,079	72,519
Depreciation on Property and Equipment	4,810	19,477
Fund Balance, End of Year	$ 58,269	$ 53,042

North East Community College

Balance Sheet

December 31, 1987

	December 31, 1987			*June 30, 1987*
	Revenue Fund	*Capital Fund*	*Total*	*Total*
Assets				
Current Assets				
Cash	$ 26,441	$	$ 26,441	$ 14,860
Accounts receivable	174,595	....	174,595	82,195
Prepaid expenses	....	....	....	80
	201,036	....	201,036	97,135
Property and Equipment (Note 2)	....	99,182	99,182	103,992
	$ 201,036	$ 99,182	$ 300,218	$ 201,127
Liabilities				
Current Liabilities				
Bank indebtedness (Note 3)	$ 75,000	$	$ 75,000	$ 3,000
Accounts payable and accrued liabilities	59,863	....	59,863	11,811
Deposits	570	....	570	656
Accountable advances	37,500	....	37,500	47,854
Current portion of long-term debt	....	15,653	15,653	15,087
	172,933	15,653	188,586	78,408
Due to Department of Advanced Education and Manpower (Note 4)	....	16,068	16,068	21,426
Mortgage Payable (Note 5)	....	9,192	9,192	14,437
	172,933	40,913	213,846	114,271
Fund Balance				
Unappropriated Fund	28,103	58,269	86,372	86,856
	$ 201,036	$ 99,182	$ 300,218	$ 201,127

Notes to the Financial Statements

December 31, 1987

1. **Significant Accounting Policies**

The significant accounting policies used by the college are:

Fund Accounting

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system to segregate the transactions of a particular activity. These funds are:

a) Revenue Fund

The revenue fund contains the current revenue, expenditures, assets and liabilities pertaining to the general operations of the college. Included in revenue fund expenditures are transfers to the capital fund for purchase of capital assets and principal repayments on capital loans.

b) Capital Fund

The capital fund contains the property and equipment, the capital loans payable and the equity in capital fund assets.

c) Program Fund

The program fund contains the current revenue and expenditures relating to the operation of specific program courses. As the expenditures of these program courses are fully recovered there is no surplus or deficit.

Property and Equipment — Capital Fund

The building has been purchased with mortgage funds and funds from the Department of Advanced Education and Manpower. The repayment of the capital debt and the purchase of equipment is expensed in the revenue fund. Building and equipment are recorded at cost in the capital fund and are depreciated on the straight-line basis.

North East Community College

Notes to Financial Statements — *(Concluded)*

2. **Property and Equipment**

	Cost	*Accumulated Depreciation*	*Net Book Value*	*Depreciation Rates*
Building	$ 119,725	$ 25,702	$ 94,023	20 years
Equipment	14,521	11,462	3,059	5 years
Furniture and Equipment	16,773	14,673	2,100	5 years
Automotive	44,443	44,443	....	3 years
December 31, 1987 Totals	$ 195,462	$ 96,280	$ 99,182	
June 30, 1987 Totals	$ 195,462	$ 91,470	$ 103,992	

3. **Bank Indebtedness**

The bank indebtedness of the Revenue Fund consists of a demand loan at prime plus 2%.

This indebtedness is secured by a letter of assignment of government funding, signed by the college and acknowledged by the Northern Continuing Education Branch.

4. **Due to Department of Advanced Education and Manpower**

The amount advanced by the Department of Advanced Education and Manpower is repayable in annual principal payments of $5,358. No interest is payable on this debt and the debt is secured by a lodgement of title to the land on which the building is located.

	December 31, 1987	*June 30, 1987*
	$ 21,426	$ 26,784
Less amount due within one year	5,358	5,358
	$ 16,068	$ 21,426

Principal amounts due in each of the next four years are as follows:

1988	$ 5,358
1989	$ 5,358
1990	$ 5,358
1991	$ 5,352
	$21,426

5. **Mortgage Payable**

	December 31, 1987	*June 30, 1987*
Mortgage payable, prime plus 2%, repayable in monthly instalments of $1,000, blended principal and interest, secured by a mortgage on a building and assignment of fire insurance	$ 19,487	$ 24,166
Less amount due within one year	10,295	9,729
	$ 9,192	$ 14,437

Principal amounts due in each of the next two years are as follows:

1988	$10,295
1989	$ 9,192
	$19,487

6. **Other Revenue**

	1987 (6 Months)	*1987 (12 Months)*
Photocopy revenue	$ 4,514	$ ....
Project grants	....	3,737
Other Revenue	5,057	4,924
	$ 9,571	$ 8,661

7. **Subsequent Event**

Effective January 1, 1988, the North East Community College plus two additional northern Saskatchewan Community Colleges were amalgamated and formed the Northlands Career College.

North East Community College

Schedule of Administration Expenditures

Six Months Ended December 31, 1987

	1987 (6 Months)	*1987 (12 Months)*
Administration Expenditures		
Advertising	$ 321	$ 6,153
Bad debts	50	1,787
Bank charges and interest	1,385	6,557
Board expenses — indemnity	9,600	19,308
— travel	9,896	14,090
— other	879	44
Conferences and travel	5,336	14,924
Dues and subscriptions	939	2,118
Employee benefits	13,757	31,672
Freight	328	300
Insurance	3,681	3,745
Miscellaneous expense	3,149	293
Office	476	1,778
Professional services	7,100	7,850
Property taxes	1,947	1,541
Rental expense	8,103	12,442
Repairs and maintenance	299	3,090
Residence expense	9,314	....
Salaries	117,175	271,043
Supplies and stationery	1,426	2,049
Telephone	4,496	10,394
Utilities	2,152	5,253
Vehicle expense	1,829	4,005
	$ 203,638	$ 420,436

Parkland Community College

Auditor's Report

The Members of the Board,
Parkland Community College,
Melville, Saskatchewan.

We have examined the operating fund balance sheet and the capital fund balance sheet of the Parkland Community College as at June 30, 1987 and the statements of capital financing and revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Parkland Community College as at June 30, 1987 and the results of its operations and capital financing for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Melville, Saskatchewan,
September 16, 1987.

Skilnick & Partners,
Chartered Accountants.

Operating Fund Balance Sheet

Statement 1

As at June 30, 1987.

	1987	*1986*
Assets		
Current Assets		
Cash on hand and in banks	$ 760	$ 410
Term deposits	56,149	56,149
Advance to Yorkton Regional High School — (Note 2)	61,276	48,218
Accounts receivable — (Note 3)		
— Cost shared program grants	145,376	133,619
— General and other	3,743	5,087
Prepaid expense	2,131	924
	269,435	244,407
Long Term Investments		
Credit Union shares — at cost	15	15
	$ 269,450	$ 244,422
Liabilities, Reserves and Surplus		
Current Liabilities		
Bank overdraft — current account — (Note 3)	$ 10,795	$ 12,137
General accounts payable	106,062	101,251
Unearned income	14,335	450
Recoverable advances	14,730	....
	145,922	113,838
Operating Surplus Account — (Notes 1, 2, 4 & 5)		
Balance, June 30	130,584	183,680
(Deficit) Surplus for the year	(7,056)	(53,096)
Balance, June 30	123,528	130,584
	$ 269,450	$ 244,422

See accompanying notes

Parkland Community College

Capital Fund Balance Sheet

Statement 2

As at June 30, 1987

	1987	*1986*
Assets		
Fixed Assets — at cost		
Audio visual equipment	$ 37,002	$ 37,002
Other instructional equipment	29,694	29,694
Office furniture and equipment	68,558	64,319
Automobiles	55,930	43,987
Leasehold improvements	95,557	90,557
	286,741	265,559
Less:		
Accumulated depreciation — Schedule 5	131,176	113,521
Accumulated amortization — Schedule 5	61,814	57,128
	195,990	170,649
	$ 90,751	$ 94,910
Investment — In Capital Assets		
Balance, June 30	$ 94,910	$ 79,247
Add: Contributions		
Flat Grant Program Direct — Schedule 1	5,000	8,702
Flat Grant Program Support — Schedule 2	15,325	6,950
Administration — Schedule 4	857	23,791
	21,182	39,443
Less: Depreciation — Schedule 5	17,655	15,423
Amortization — Schedule 5	7,686	8,357
	25,341	23,780
Balance, June 30 — (Note 1)	$ 90,751	$ 94,910

See accompanying notes

Statement of Capital Financing

Statement 3

For the Year Ended June 30, 1987.

	1987	*1986*
Sources of Capital Funds		
Deposit on leasehold improvement	$	$ 5,000
Contributions from revenue		
Flat Grant Program Direct — Schedule 1	5,000	8,702
Flat Grant Program Support — Schedule 2	15,325	6,950
Administration — Schedule 4	857	23,791
	21,182	39,443
	21,182	44,443
Application of Capital Funds		
Expended on fixed assets — Schedule 5		
Office furniture and equipment	4,239	30,741
Leasehold improvements	5,000	13,702
Automobile	11,943	....
	21,182	44,443
Unapplied Current Year Capital Funds	$	$ ....

See accompanying notes

Parkland Community College

Operating Fund
Statement of Revenue and Expenditure

For the Year Ended June 30, 1987

Statement 4

	1987	1986 (Restated Note 5)
Revenue		
Grants		
Department of Continuing Education		
Operating	$ 651,132	$ 622,296
Cost shared programs	652,011	644,048
Yorkton Regional High School — (Note 2)	621,252	587,712
Field staff and other	4,488	8,932
	1,928,883	1,862,988
Tuition Fees		
Community College programs	83,485	81,021
Yorkton Regional High School	....	....
University	118,026	74,616
	201,511	155,637
Other		
Interest	9,710	12,015
Recoveries and other	12,676	29,470
Excise tax — rebate	582	476
Rentals	14,830	13,250
	37,798	55,211
	2,168,192	2,073,836
Yorkton Regional High School		
Program surplus (deficit) — (Note 2)	13,059	(3,696)
	2,181,251	2,070,140
Expenditure		
Flat Grant		
Program direct — Schedule 1	348,180	303,559
Program support — Schedule 2	518,512	476,469
Cost shared — Schedule 3	1,273,273	1,231,760
Administration — Schedule 4	48,342	111,448
	2,188,307	2,123,236
(Deficit) for the Year	$ (7,056)	$ (53,096)

See accompanying notes

Notes to Financial Statements

June 30, 1987.

1. Accounting Policies

The College utilizes fund accounting and revenue and expenditure classifications as prescribed by Saskatchewan Education, Province of Saskatchewan. Utilization of fund accounting results in fixed asset and leasehold improvement additions being charged to current expenditures as contributions to the Capital Fund. Depreciation of fixed assets and amortization of leasehold improvements are charged against the investment in capital assets account using the diminishing balance method at the following rates:

Audio Visual Equipment	20%
Other Instructional Equipment	20%
Office Furniture and Equipment	20%
Automobiles	30%
Leasehold Improvements	20%

The College does not capitalize minor fixed assets and leasehold improvement acquisitions costing less than $200.

Parkland Community College

Notes to Financial Statements — *(Concluded)*

2. **Adult Education Agreement**

The College and Yorkton Regional High School are parties to an agreement covering the provision of adult education classes through the facilities of the school. Terms of the agreement provide that course program and administration is the responsibility of the school. Financial responsibility for the program offered is provided by the College supported by funding from Saskatchewan Education. Under terms of the agreement deficits are the responsibility of the College.

Summarized results of operations for the current and prior year are set out below:

	1987	*1986*
Grants earned from Saskatchewan Education	621,252	587,712
Less: Net expenditures by Yorkton Regional High School	608,193	591,408
Surplus (Deficit) for the year — Statement 4	13,059	(3,696)

3. **Line of Credit Agreement**

The College has an established line of credit up to $100,000 with the Royal Bank of Canada, Melville, Saskatchewan. Security for advances under the agreement consists of an assignment of grant proceeds due from Saskatchewan Education.

4. **Lease Agreements**

The College is obligated under the following lease agreements.

Instructional Facilities:

- Central School, Fort Qu'Appelle, Saskatchewan, under a ten year lease expiring May 31, 1988.
- Burke School, Yorkton, Saskatchewan, under a five year lease expiring December 31, 1987.

The above agreements cover use of school buildings and grounds with annual rental at $1. for each school. Terms provide for the College to pay annual operating costs and to be responsible for minor renovations. Each of the agreements contains an option to renew at the end of the initial lease term.

Offices:

- Administration office in the Professional Building on Main Street in Melville, Saskatchewan, under a one year lease expiring May 31, 1988. Terms of the lease provide for monthly rental of $1,374.
- Branch office, Kamsack, Saskatchewan, located in Kamsack Administration Building, without a formal lease. The facilities are presently rented at $204. per month.
- Branch office, Esterhazy, Saskatchewan, under a one year lease expiring March 31, 1987. Terms of lease provide for monthly rental of $220. The lease also provides for a renewal option.
- Branch office, Canora, Saskatchewan, located in the Canora Mall under a three year lease expiring January 31, 1990. Terms of the lease provide for monthly rental of $259.
- Branch office, Ituna, Saskatchewan, under a one year lease expiring February 28, 1988. Terms of the lease provide for a monthly rental of $115.
- Branch Office, Invermay, Saskatchewan, without a formal lease for monthly rental of $85.
- Branch Office, Neudorf, Saskatchewan, without a formal lease for monthly rental of $50.

Equipment:

- Xerox Canada covering a photocopier leased until July 1, 1989. Terms of the lease call for quarterly rental payments of $2,052.
- Xerox Canada covering a photocopier leased until November 1988. Terms of the lease call for quarterly rental payments of $548.
- Xerox Canada covering a typewriter leased until November 1988. Terms of the lease call for quarterly payments of $240.
- Xerox Canada covering office equipment leased until August 1989. Terms of the lease call for quarterly payments of $453.
- Canada Systems Group — three year license to use choice occupations computer program until October 1990. Terms of the licensing arrangement call for the first annual payment of $1,105. on October 1, 1987. The second and third payments each for $1,105. fall due October 1, 1988 and October 1, 1989.

5. **Comparative Figures**

The comparative figures have been reclassified where necessary to conform to the presentation adopted in the current year.

The change in presentation has resulted in a reduction of tuition fee revenue (Statement 4) re: Yorkton Regional High School of $23,438. Agency expenditures (Schedule 1) have been reduced by a corresponding amount. The reclassification has not affected the previously reported deficit of $53,096.

Parkland Community College

Schedule of Flat Grant Program — Direct Expenditure

For the Year Ended June 30, 1987

Schedule 1

	1987	*1986* *(Restated Note 5)*
Personal Services		
Instructors fees	$ 54,887	$ 45,103
Employee benefits	949	1,657
	55,836	46,760
Travel	20,340	16,939
Contractual Services		
Agency payments	159,716	120,184
Rent of facilities	27,026	27,556
Advertising	20,091	27,219
Training program	2,307	877
Repairs and rent of educational equipment	3,072	1,630
Freight	841	493
Learning Centres	17,852	18,315
Personnel enrichment	33,210	30,208
	264,115	226,482
Materials and Supplies		
Instructional supplies	2,889	4,676
Contribution to Capital Fund		
Deposit on leasehold improvement — Statements 2 & 3	5,000	8,702
Total Expenditure — Statement 4	$ 348,180	$ 303,559

Schedule of Flat Grant Program — Support Expenditure

For the Year Ended June 30, 1987

Schedule 2

	1987	*1986*
Personal Services		
Salaries	$ 369,134	$ 340,102
Employee benefits	37,033	33,649
	406,167	373,751
Travel and Vehicle Repairs	26,924	28,909
Contractual Services		
Rent of facilities	12,768	13,368
Training program	2,149	3,465
Postage	8,542	6,876
Telephone	27,037	24,833
Other	7,822	8,440
	58,318	56,982
Material and Supplies		
Stationery and supplies	11,778	9,877
Contribution to Capital Fund		
Office equipment and furniture	3,382	6,950
Automobiles	11,943	....
Total contributions — Statements 2 and 3	15,325	6,950
Total Expenditure — Statement 4	$ 518,512	$ 476,469

Parkland Community College

Schedule of Cost Shared Program Expenditure

Schedule 3

For the Year Ended June 30, 1987

	1987	1986
Personal Services		
Instructors fees	$ 329,308	$ 361,824
Employee benefits	14,653	15,177
	343,961	377,001
Travel	12,735	18,596
Contractual Services		
Packaged programs — (Note 2)	621,252	587,712
Rent of classroom facilities	35,722	41,765
Instructional supplies	39,314	33,662
Rent of educational equipment	4,134	3,802
Advertising	1,514	5,524
Repairs of educational equipment	....	....
Utilities	4,404	4,924
Postage, telephone and sundry	12,980	5,492
	719,320	682,881
Allocation of Administration Expense Schedule 4	197,257	153,282
Total Expenditure — Statement 4	$ 1,273,273	$ 1,231,760

Schedule of Administration Expenditure

Schedule 4

For the Year Ended June 30, 1987.

	1987	1986
Personal Services		
Salaries	$ 120,933	$ 120,264
Indemnity to board members	11,178	14,095
Employee benefits	13,867	14,643
Community College Association dues	2,916	2,412
Janitor	2,640	2,643
	151,534	154,057
Travel		
Employees	3,738	4,712
Board members	7,039	9,371
Auto repairs, licenses and insurance	1,151	1,584
	11,928	15,667
Contractual Services		
Audit and legal fees	5,750	5,725
Training program	650	300
Office rent	16,914	16,764
Office equipment rentals	14,628	12,024
Insurance	3,442	3,245
Minor office equipment, subscriptions and other	3,727	4,993
Postage	3,074	2,369
Telephone	9,044	8,245
Repairs and maintenance	10,770	6,374
Utilities	4,462	3,780
Bank charges and interest	1,385	1,483
Computer services	4,000	2,500
	77,846	67,802
Materials and Supplies		
Stationery and supplies	3,434	3,413
Contribution to Capital Fund		
Office furniture and equipment	857	23,791
Total contributions — Statements 2 and 3	857	23,791
Total Administration Expenditure	245,599	264,730
Less: Allocation to cost shared program — Schedule 3	197,257	153,282
Total Expenditure — Statement 4	$ 48,342	$ 111,448

Parkland Community College

Schedule of Fixed Assets and Depreciations **Schedule 5**

For the Year Ended June 30, 1987.

	Cost	*Depreciation*	*Book Value*
Audio Visual Equipment			
Balance, June 30, 1986	$ 37,002	$ 32,055	$ 4,947
Current depreciation — 20%	....	990	990
Balance, June 30, 1987	37,002	33,045	3,957
Other Instructional Equipment			
Balance, June 30, 1986	29,694	16,887	12,807
Current depreciation — 20%	....	2,561	2,561
Balance, June 30, 1987	29,694	19,448	10,246
Office Equipment and Furniture			
Balance, June 30, 1986	64,319	29,867	34,452
Current additions	4,239	....	4,239
	68,558	29,867	38,691
Current depreciation — 20% (Note 1)	....	7,738	7,738
Balance, June 30, 1987	68,558	37,605	30,953
Automobiles			
Balance, June 30, 1986	43,987	34,712	9,275
Current additions	11,943	....	11,943
	55,930	34,712	21,218
Current depreciation — 30%	....	6,366	6,366
Balance, June 30, 1987	55,930	41,078	14,852
Leasehold Improvements			
Balance, June 30, 1986	90,557	57,128	33,429
Current addition	5,000	....	5,000
	95,557	57,128	38,429
Current amortization — 20%	....	7,686	7,686
Balance, June 30, 1987	95,557	64,814	30,743
Totals — Statement 2	$ 286,741	$ 195,990	$ 90,751

Prairie West Community College

Auditor's Report

To The Members of the Board

We have examined the balance sheet of Prairie West Community College as at June 30, 1987 and the statements of revenue and expenses, surplus, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the college as at June 30, 1987 and the results of its operations for the year then ended in accordance with accounting principles as described in Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Kindersley, Saskatchewan,
September 2, 1987.

Close, Perkins & Hauta,
Chartered Accountants.

Balance Sheet

June 30, 1987

Operating Fund

Assets

	1987	*1986*
Current Assets:		
Cash	$ 72,381	$ 44,333
Accounts receivable	13,115	17,594
Prepaid expenses	3,085	9,524
	88,581	71,451

Capital Fund

Assets

Current Assets:		
Cash	4,393	4,174
Fixed Assets (Note 3)	70,739	67,416
	75,132	71,590
	$ 163,713	$ 143,041

Operating Fund

Liabilities

Current Liabilities:		
Accounts payable and accrued liabilities	$ 11,398	$ 13,248
Equity		
Surplus	77,183	58,203
	88,581	71,451

Capital Fund

Equity

Surplus	75,132	71,590
	75,132	71,590
	$ 163,713	$ 143,041

Prairie West Community College

Statement of Surplus — Operating Fund
Year Ended June 30, 1987

	1987	1986
Balance, Beginning of Year	$ 58,203	$ 123,169
Net revenue (loss) for the year	18,980	(64,966)
Balance, end of year	$ 77,183	$ 58,203

Statement of Surplus — Capital Fund
Year Ended June 30, 1987

	1987	1986
Balance, beginning of year	$ 71,590	$ 72,303
Capital assets purchased out of operating fund	21,008	19,337
Loss on disposition of capital assets	....	(3,406)
Depreciation of capital assets for the year	(17,685)	(16,854)
Interest revenue	219	210
Balance, End of Year	$ 75,132	$ 71,590

Statement of Revenue and Expenses
Year Ended June 30, 1987

	1987	1986
Revenue:		
Provincial Government — operating	$ 486,312	$ 472,755
— sponsored programs	93,079	88,548
Tuition fees — unsponsored programs	110,015	130,097
— sponsored programs	13,153	9,464
Other	33,631	27,591
Administration charges	64,915	64,827
	801,105	793,282
Expenses (Schedule):		
Administrative	207,927	196,200
Program direct — unsponsored programs	202,247	224,651
— sponsored programs	112,083	101,657
Program support	238,860	316,403
	761,117	838,911
Net revenue (loss) before capital transactions	39,988	(45,629)
Payment on capital loan	....	....
Purchase of fixed assets	21,008	19,337
	21,008	19,337
Net revenue (loss) for the year	$ 18,980	$ (64,966)

See accompanying notes to financial statements.

Prairie West Community College

Schedule of Expenses

Year Ended June 30, 1987

	1987	1986
Administrative:		
Board	$ 24,632	$ 21,137
Unallocated costs	1,064	121
Office	18,567	20,342
Rentals	40,495	39,787
Repairs and maintenance	1,072	1,657
Salaries and benefits	118,301	110,593
Other	3,796	2,563
	207,927	196,200
Program Direct (unsponsored):		
Advertising and promotion	19,133	20,036
Agency payments	41,982	51,192
Course costs	7,306	13,337
Program office	12,170	14,344
Rentals	28,731	32,924
Repairs and maintenance	1,928	665
Salaries and benefits	64,458	67,915
Other	26,539	24,238
	202,247	224,651
Program Direct (sponsored):		
Advertising and promotion	1,592	868
Course costs	17,359	5,018
Program office	2,228	1,136
Rentals	17,699	13,917
Salaries and benefits	69,098	75,616
Other	4,107	5,102
	112,083	101,657
Program Support:		
Advertising and promotion	1,599	2,072
Course costs	1,079	897
Program office expense	22,595	20,627
Rentals	21,390	19,012
Repairs and maintenance	6,325	4,765
Salaries and benefits	167,772	249,265
Other	18,100	19,765
	238,860	316,403
	$ 761,117	$ 838,911

Prairie West Community College

Notes to Financial Statements

June 30, 1987

1. **Accounting Policies:**

General:

The accounting policies used by the organization are in accordance with accounting policies generally accepted for community colleges.

Operation of Operating Fund:

All activities of the organization are accounted for in the operating fund. Fixed assets purchased with operating fund revenue are recorded as an expense of the operating fund in the year of acquisition.

Operation of Capital Fund:

Fixed assets are recorded at cost in the capital fund in the year purchased. Donated fixed assets are recorded at their estimated fair market value at the time of the donation. Any amount paid by the operating fund on acquisition is recorded as an increase in capital fund equity.

On disposal of fixed assets, the cost is removed from fixed assets and the associated gain or loss on disposal is reflected as an increase or decrease of capital fund equity.

Depreciation:

Since the cost of fixed assets is recorded as an expense in the year of acquisition, no provision for depreciation is recorded in the operating fund. Depreciation is reported as a direct reduction of the equity in capital assets in the capital fund.

Depreciation in the capital fund is provided using the declining balance method at the annual rate of 20% for all fixed assets.

2. **Long-Term Lease:**

Future lease payments under a long-term building lease, expiring in 1990, are $34,964 per annum and in aggregate amount to $319,982 over the term of the lease, subject to an escalation based on costs of operation.

3. **Fixed Assets:**

	Cost	*Accumulated Depreciation*	*1987 Net Book Value*	*1986 Net Book Value*
Audio-visual Equipment	$ 36,337	$ 29,071	$ 7,266	$ 7,895
Office furniture and equipment	79,090	40,123	38,967	42,966
Capital equipment — program	40,392	15,886	24,506	16,555
	$ 155,819	$ 85,080	$ 70,739	$ 67,416

Prince Albert Regional Community College

Auditor's Report

To the Board of Directors of
Prince Albert Regional Community College:

We have examined the balance sheet of Prince Albert Regional Community College as at June 30, 1987 and the statements of revenue and expenditures, fund balances and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1987 and the results of its operations and the changes in its financial position for the year then ended, in accordance with accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Prince Albert, Saskatchewan,
September 18, 1987.

Deloitte, Haskins & Sells,
Chartered Accountants.

Operating Fund
Statement of Revenue and Expenditures

Year Ended June 30, 1987

	Unsponsored Programs	*Sponsored Programs*	*1987 Total*	*1986 Total*
Revenue				
Grants	$ 516,264	$ 2,325,423	$ 2,841,687	$ 2,439,106
Tuition fees	461,758	....	461,758	290,630
Rental	621,559	....	621,559	395,309
Administrative	227,085	....	227,085	256,790
Contract	556,667	....	556,667	805,105
Transfer from other funds	3,864	....	3,864	55,135
Support service recovery	494,732	....	494,732	408,883
Miscellaneous	3,445	....	3,445	2,586
	2,855,374	2,325,423	5,210,797	4,653,544
Expenditures				
Administration — Schedule 1	949,928	....	949,928	689,115
Program-direct — Schedule 2	1,129,718	2,315,284	3,445,002	3,138,737
Program-support — Schedule 3	721,554	....	721,554	674,258
	2,801,200	2,315,284	5,116,484	4,502,110
Contributions to Capital Fund				
Office equipment	8,971	....	8,971	12,772
Computer equipment	....	....	....	46,262
Leaseholds and moving expenses	18,276	....	18,276	1,318
Instructional equipment	44,893	....	44,893	10,856
	72,140	....	72,140	71,208
Surplus from operations	$ 12,034	$ 10,139	$ 22,173	$ 80,226

Prince Albert Regional Community College

Balance Sheet

June 30, 1987

Assets	*1987*			*1986*
	Capital Fund	*Operating Fund*	*Total*	*Total*
Current Assets				
Cash	$	$ 196,950	$ 196,950	$ 174,630
Accounts receivable (Note 2)	....	343,152	343,152	369,953
Prepaid expenses	....	3,464	3,464	2,251
	....	543,566	543,566	546,834
Equipment (Note 3)	249,992	....	249,992	239,569
	$ 249,992	$ 543,566	$ 793,558	$ 786,403
Liabilities				
Current Liabilities				
Accounts payable and accrued liabilities	$	$ 308,176	$ 308,176	$ 361,026
Deferred income	....	71,142	71,142	40,991
	....	379,318	379,318	402,017
Fund Balances				
Unappropriated Fund Balance	249,992	112,125	362,117	344,521
Appropriated Fund Balance (Note 4)	....	52,123	52,123	39,865
	249,992	164,248	414,240	384,386
	$ 249,992	$ 543,566	$ 793,558	$ 786,403

Statement of Fund Balances

Year Ended June 30, 1987

	1987				*1986*
	Capital Fund	*Operating Fund Un-Appropriated*	*Operating Fund Appropriated*	*Total*	*Total*
Fund Balance, Beginning of Year	$ 239,569	$ 104,952	$ 39,865	$ 384,386	$ 348,652
Excess of Revenue over Expenditures	....	22,173	....	22,173	80,226
Transfer to Unsponsored Programs	....	....	....	....	(55,135)
Disposal of Equipment	(1,175)	....	....	(1,175)	....
Amortization of Leasehold and Moving Expenses	(8,493)	....	....	(8,493)	(6,666)
Depreciation of Equipment	(52,364)	....	....	(52,364)	(53,899)
Current Year Expenditures	....	....	(2,742)	(2,742)	....
Current Year Appropriation	....	(15,000)	15,000	....	....
	177,537	112,125	52,123	341,785	313,178
Contribution by Operating Fund					
Office equipment	8,971	....	....	8,971	12,772
Leaseholds and moving expenses	18,276	....	....	18,276	1,318
Instructional equipment	44,893	....	....	44,893	10,856
Computer equipment	315	....	....	315	46,262
Fund Balance, End of Year	$ 249,992	$ 112,125	$ 52,123	$ 414,240	$ 384,386

Prince Albert Regional Community College

Statement of Changes in Financial Position

Year Ended June 30, 1987

	1987	1986
Operating Activities		
Cash from Operations		
Working Capital from Operations		
Net Income	$ 22,173	$ 80,226
Changes in Non-Cash Operating Working Capital		
Accounts receivable	26,801	(123,675)
Prepaid expenses	(1,213)	(818)
Accounts payable and accrued liabilities	(52,850)	176,018
Deferred income	30,151	22,202
	25,062	153,953
Expenditure from appropriated surplus	(2,742)	(55,135)
Increase in Cash	22,230	98,818
Cash, Beginning of Year	174,630	75,812
Cash, End of Year	$ 196,950	$ 174,630

Notes to the Financial Statements

June 30, 1987

1. **Significant Accounting Policies**

The significant accounting policies used by the College are as follows:

Fund Accounting

A fund is a separate self-balancing group of accounts provided for each accounting function established within the system to segregate the transactions of a particular activity. These funds are:

a) Operating

The operating fund contains the current revenue, expenditures, assets and liabilities pertaining to the general operations of the college. Included in operating fund expenditures are transfers to the capital fund for purchase of capital assets.

b) Capital Fund

The capital fund contains the equipment and the equity in capital fund assets.

c) Sponsored Programs Fund

The sponsored programs fund contains the current revenue and expenditures relating to the operation of specific program courses. The current year's surplus has been appropriated for future professional development.

Equipment — Capital Fund

Equipment and leasehold improvements are expensed in the operating fund. Equipment is recorded at cost in the capital fund and is depreciated on the diminishing balance method. Leasehold improvements are amortized using the straight-line method over the term of the lease.

2. **Accounts Receivable**

	1987	1986
Grants receivable	$ 327,805	$ 365,427
Other receivables	15,347	4,526
	$ 343,152	$ 369,953

3. **Equipment**

	Cost	Accumulated Depreciation	Net Book Value	Depreciation Rates
Computer equipment	$ 46,577	$ 23,688	$ 22,889	30%
Bookkeeping equipment	17,003	14,721	2,282	20%
Furniture and equipment	137,585	95,091	42,494	20%
Instructional equipment	396,480	271,038	125,442	20%
Leasehold improvements and moving expenses	227,517	170,632	56,885	Term of lease
1987 Totals	$ 825,162	$ 575,170	$ 249,992	
1986 Totals	$ 755,202	$ 515,633	$ 239,569	

Prince Albert Regional Community College

Notes to Financial Statements — *(Concluded)*

4. Appropriated Fund Balance

	1987	*1986*
Computerization	$ 39,550	$ 39,865
Staff Professional Development	12,573	....
	$ 52,123	$ 39,865

5. Lease Commitment

The College leases premises under lease arrangements with a minimum annual rental of $838,375. The current leases expire as follows:

		Annual Lease
Main Campus	January 31, 2002	$ 821,125
Learning Centre	November 1987	17,250

6. Subsequent Event

Subsequent to June 30, 1987 the Board of Directors resigned and was replaced by a one person board appointed by the Department of Continuing Education. Management of the college now originates from the Northern Institute of Technology.

Schedule of Unsponsored Administration Expenses

Schedule 1

Year Ended June 30, 1987

	1987	*1986*
Audit	$ 7,000	$ 6,600
Bad debt expense	181	125
Bank charges and interest	2,685	1,384
Board expenses — honoraria	12,310	8,920
— public relations	6,578	6,273
— sundry	6,901	3,663
— travel	7,132	3,392
— association fees	3,850	4,457
Contractual services	15,704	16,873
Dues and subscriptions	582	893
Freight	7,066	....
Insurance — buildings and contents	10,229	4,608
Licenses and legal	1,866	365
Postage	4,944	4,433
Rent — equipment	2,000	2,000
— facilities	576,059	268,412
Repairs — buildings	3,741	13,032
— equipment	63	2,512
Salaries and benefits	244,212	288,718
Security	1,424	6,769
Sundry	....	75
Supplies and equipment	7,955	7,683
Telephone	3,916	2,679
Training	....	2,088
Travel and conferences	10,797	14,502
Utilities	12,733	18,659
	$ 949,928	$ 689,115

Prince Albert Regional Community College

Schedule of Direct Program Expenses — Schedule 2

Year Ended June 30, 1987

	Unsponsored Programs	*Sponsored Programs*	*1987 Total*	*1986 Total*
Advertising	$ 15,999	$ 9,015	$ 25,014	$ 19,440
Contractual services	883,125	328,187	1,211,312	1,131,247
Educational material and supplies	46,871	99,429	146,300	180,367
Office supplies	224	8,818	9,042	5,375
Postage	815	8,365	9,180	4,953
Rent — equipment	642	67,050	67,692	62,974
— facilities	58,771	541,505	600,276	316,957
Repairs — equipment	236	200	436	624
Salaries and employee benefits	87,128	1,215,184	1,302,312	1,356,870
Staff development	240	1,321	1,561	1,588
Telephone	12,331	3,583	15,914	4,542
Travel — staff	23,336	32,627	55,963	53,800
	$ 1,129,718	$ 2,315,284	$ 3,445,002	$ 3,138,737

Schedule of Unsponsored Programs — Support Expenses — Schedule 3

Year Ended June 30, 1987

	1987	*1985*
Advertising	$ 3,944	$ 2,345
Dues and subscriptions	88	75
Insurance	508	534
Licenses and taxes	1,324	860
Postage	15,905	18,497
Rent — buildings	33,875	42,000
— equipment	17,640	41,172
— vehicles	11,756	8,976
Repairs — equipment	1,411	421
— vehicles	236	287
Salaries and employee benefits	550,376	490,571
Staff development	....	1,389
Supplies and equipment	39,153	33,544
Telephone	35,256	24,210
Travel	10,082	9,377
	$ 721,554	$ 674,258

Prince Albert Regional Community College

Auditor's Report

To the Trustee of
Prince Albert Regional Community College:

We have examined the balance sheet of Prince Albert Regional Community College as at December 31, 1987 and the statements of revenue and expenditures, fund balances and of changes in financial position for the six months then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at December 31, 1987 and the results of its operations and the changes in its financial position for the six months then ended, in accordance with accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Prince Albert, Saskatchewan,
July 28, 1988.

Deloitte, Haskins & Sells,
Chartered Accountants.

Operating Fund
Statement of Revenue and Expenditures
Six Months Ended December 31, 1987

	6 Months Ended December 31, 1987			*Year Ended June 30 1987*
	Unsponsored Programs	*Sponsored Programs*	*Total*	*Total*
Revenue				
Grants	$ 530,279	$ 788,394	$ 1,318,673	$ 2,841,687
Tuition fees	105,767	....	105,767	461,758
Rental	383,272	....	383,272	621,559
Administrative	....	....	....	227,085
Contract	50,620	....	50,620	556,667
Transfer from other funds	....	....	....	3,864
Support service recovery	84,078	....	84,078	494,732
Miscellaneous	1,794	....	1,794	3,445
	1,155,810	788,394	1,944,204	5,210,797
Expenditures				
Administration — Schedule 1	546,522	....	546,522	949,928
Program-direct — Schedule 2	390,447	804,174	1,194,621	3,445,002
Program-support — Schedule 3	334,046	....	334,046	721,554
	1,271,015	804,174	2,075,189	5,116,484
Contributions to Capital Fund				
Office equipment	6,514	....	6,514	8,971
Leaseholds expenses	14,988	....	14,988	18,276
Instructional equipment	2,598	....	2,598	44,893
	24,100	....	24,100	72,140
(Deficit) Surplus from operations	$ (139,305)	$ (15,780)	$ (155,085)	$ 22,173

Prince Albert Regional Community College

Statement of Fund Balances

Six Months Ended December 31, 1987

	6 Months Ended December 31, 1987				*Year Ended June 30, 1987*
	Capital Fund	*Operating Fund Un-Appropriated*	*Operating Fund Appropriated*	*Total*	*Total*
Fund Balance, Beginning of Year	$ 249,992	$ 112,125	$ 52,123	$ 414,240	$ 384,386
Excess of Expenditures over Revenue	....	(155,085)	....	(155,085)	22,173
Disposal of Equipment	....	....	....	....	(1,175)
Amortization of Leasehold and Moving Expenses	(4,995)	....	....	(4,995)	(8,493)
Depreciation of Equipment	(21,365)	....	....	(21,365)	(52,364)
Current Year Expenditures	....	....	(2,101)	(2,101)	(2,742)
	223,632	(42,960)	50,022	230,694	341,785
Contribution by Operating Fund					
Office equipment	6,514	....	....	6,514	8,971
Leaseholds	14,988	....	....	14,988	18,276
Instructional equipment	2,598	....	....	2,598	44,893
Computer equipment	....	....	....	....	315
Fund Balance, End of Year	$ 247,732	$ (42,960)	$ 50,022	$ 254,794	$ 414,240

Balance Sheet

December 31, 1987

Assets	*1987*	*December 31*	*1987*	*June 30*
	Capital Fund	*Operating Fund*	*Total*	*Total*
Current Assets				
Cash	$	$ 8,300	$ 8,300	$ 196,950
Accounts receivable (Note 2)	....	804,649	804,649	343,152
Prepaid expenses	....	15,804	15,804	3,589
	....	828,753	828,753	543,691
Equipment (Note 3)	247,732	....	247,732	249,992
	$ 247,732	$ 828,753	$ 1,076,485	$ 793,683
Liabilities				
Current Liabilities				
Bank indebtedness	$	$ 450,000	$ 450,000	$ ....
Accounts payable and accrued liabilities	....	196,691	196,691	308,176
Deferred income	....	175,000	175,000	71,267
	....	821,691	821,691	379,443
Fund Balances				
Unappropriated Fund Balance	247,732	(42,960)	204,772	362,117
Appropriated Fund Balance (Note 4)	....	50,022	50,022	52,123
	247,732	7,062	254,794	414,240
	$ 247,732	$ 828,753	$ 1,076,485	$ 793,683

Prince Albert Regional Community College

Statement of Changes in Financial Position

Year Ended December 31, 1987

	6 Months Ended December 31 1987	*Year Ended June 30 1987*
Operating Activities		
Cash from Operations		
Working Capital from Operations		
Net loss income	$ (155,085)	$ 22,173
Changes in Non-Cash Operating Working Capital		
Accounts receivable	(461,497)	26,801
Prepaid expenses	(12,340)	(1,213)
Accounts payable and accrued liabilities	(111,485)	(52,850)
Deferred income	103,858	30,151
	(636,549)	25,062
Expenditure from appropriated surplus	(2,101)	(2,742)
(Decrease) Increase in Cash	(638,650)	22,320
Cash, Beginning of Year	196,950	174,630
Cash (Deficiency), End of Year	$ (441,700)	$ 196,950
Deficiency Consists of:		
Cash	$ 8,300	$ 196,950
Bank indebtedness	(450,000)	....
	$ (441,700)	$ 196,950

Notes to the Financial Statements

December 31, 1987

1. **Significant Accounting Policies**

The significant accounting policies used by the College are as follows:

Fund Accounting

A fund is a separate self-balancing group of accounts provided for each accounting function established within the system to segregate the transactions of a particular activity. These funds are:

a) Operating:

The operating fund contains the current revenue, expenditures, assets and liabilities pertaining to the general operations of the college. Included in operating fund expenditures are transfers to the capital fund for purchase of capital assets.

b) Capital Fund:

The capital fund contains the equipment and the equity in capital fund assets.

c) Sponsored Programs Fund:

The sponsored programs fund contains the current revenue and expenditures relating to the operation of specific program courses.

Equipment — Capital Fund

Equipment and leasehold improvements are expensed in the operating fund. Equipment is recorded at cost in the capital fund and is depreciated on the diminishing balance method. Leasehold improvements are amortized using the straight-line method over the term of the lease.

2. **Accounts Receivable**

	December 31 1987	*June 30 1987*
Trade receivable	$ 804,649	$ 327,805
Other receivables	....	15,347
	$ 804,649	$ 343,152

Prince Albert Regional Community College

Notes to Financial Statements — *(Concluded)*

3. **Equipment**

	Cost	*Accumulated Depreciation*	*Net Book Value*	*Depreciation Rates*
Computer equipment	$ 46,577	$ 27,121	$ 19,456	30%
Bookkeeping equipment	17,003	14,949	2,054	20%
Furniture and equipment	144,099	99,991	44,108	20%
Instructional equipment	399,078	283,842	115,236	20%
Leasehold improvements and moving expenses	242,598	175,720	66,878	Term of lease
December 1987 Totals	$ 849,355	$ 601,623	$ 247,732	
June 1987 Totals	$ 825,162	$ 575,170	$ 249,992	

4. **Appropriated Fund Balance**

	December 31 1987	*June 30 1987*
Computerization	$ 89,550	$ 39,550
Staff Professional Development	10,472	12,573
	$ 50,022	$ 52,123

5. **Lease Commitment**

The College leases premises under lease arrangements with a minimum annual rental of $838,375. The current leases expire as follows:

		Annual Lease
Main Campus	January 31, 2002	$ 821,125

6. **Amalgamation of Community College**

Effective January 1, 1988 the Prince Albert Regional Community College was amalgamated with the Northern Institute of Technology to form Woodland Campus of Saskatchewan Institute of Applied Science and Technology. All assets, liabilities and accumulated surpluses were transferred to the Institute on January 1, 1988.

Prince Albert Regional Community College

Schedule of Unsponsored Administration Expenses

Schedule 1

Six Months Ended December 31, 1987

	6 Months Ended December 31, 1987	*Year Ended June 30, 1987*
Audit	$ 9,200	$ 7,000
Bad debt expense	....	181
Bank charges and interest	7,057	2,685
Board expenses — honoraria	4,150	12,310
— public relations	2,536	6,578
— sundry	1,316	6,901
— travel	329	7,132
— association fees	....	3,850
Contractual services	....	15,704
Dues and subscriptions	84	582
Freight	....	7,066
Insurance — buildings and contents	5,748	10,229
Licenses and legal	298	1,866
Postage	3,107	4,944
Rent — equipment	....	2,000
— facilities	410,563	576,059
Repairs — buildings	....	3,741
— equipment	5,457	63
Salaries and benefits	90,132	244,212
Security	1,746	1,424
Sundry	204	....
Supplies and equipment	539	7,955
Telephone	1,888	3,916
Travel and conferences	2,168	10,797
Utilities	....	12,733
	$ 546,522	$ 949,928

Schedule of Direct Program Expenses

Schedule 2

Six Months Ended December 31, 1987

	6 Months Ended December 31, 1987			*Year Ended June 30 1987*
	Unsponsored Programs	*Sponsored Programs*	*Total*	*Total*
Advertising	$ 6,433	$ 2,121	$ 8,554	$ 25,014
Contractual services	118,703	37,227	155,930	1,211,312
Education material and supplies	28,039	43,446	71,485	146,300
Office supplies	6,980	4,250	11,230	9,042
Postage	67	2,321	2,388	9,180
Rent — equipment	865	2,850	3,715	67,692
— facilities	48,060	348,515	396,575	600,276
Repairs — equipment	689	....	689	436
Salaries and employee benefits	175,607	354,758	530,367	1,302,312
Staff development	....	....	....	1,561
Telephone	1,053	3,196	4,249	15,914
Travel — staff	3,951	5,488	9,439	55,963
	$ 390,447	$ 804,174	$ 1,194,621	$ 3,445,002

Prince Albert Regional Community College

Schedule of Unsponsored Programs — Support Expenses

Schedule 3

Six Months Ended Deceber 31, 1987

	6 Months Ended December 31, 1987	Year Ended June 30, 1987
Advertising	$ 503	$ 3,944
Dues and subscriptions	....	88
Insurance and licences	3,042	1,832
Postage	5,253	15,905
Rent — buildings	2,703	33,875
— equipment	500	17,640
— vehicles	....	11,756
Repairs — equipment	1,433	1,411
— vehicles	1,793	236
Salaries and employee benefits	254,783	550,376
Supplies and equipment	39,448	39,153
Telephone	17,446	35,256
Travel	7,142	10,082
	$ 334,046	$ 721,554

Regina Plains Community College

Auditor's Report

The Board
Regina Plains Community College
Regina, Saskatchewan

We have examined the Balance Sheet of Regina Plains Community College at 30 June 1987, and the Statements of Revenue and Expenditure, Surplus for the Revenue Fund, Adult Basic Education Fund and the N.S.I.M. Program, and Changes in Capital Fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College at 30 June 1987, and the results of its operations for the year then ended in accordance with accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

August 7, 1987
Regina, Saskatchewan

Arscott & Partners
Chartered Accountants

Balance Sheet

At June 30, 1987, 1986.

Exhibit "A"

Assets

	1987	*1986*
Revenue Fund		
Current:		
Cash	$ 199,214	$ 111,417
Due from Adult Basic Education Fund	363,652	311,461
Accounts receivable		
— Saskatchewan Advanced Education and Manpower	65,020	108,329
— Other	114,831	134,253
Advance to employees	8,220	262
Prepaid expenses	....	6,780
	750,937	672,502
Adult Basic Education Fund		
Current:		
Accounts receivable		
— Saskatchewan Advanced Education and Manpower	540,230	719,019
— Other	48,337	2,736
	$ 588,567	$ 721,755
Capital Fund (Notes 1, 3)		
Office and audio/visual equipment	$ 325,752	$ 310,175
Furniture and fixtures	173,501	135,590
Computerization — Student Registration and Records	196,499	131,905
Leasehold improvement	35,163	92,967
Automotive equipment	8,251	8,251
Computer Software	28,941	21,406
Reference Material	729	729
	768,836	701,023
	$ 2,108,340	$ 2,095,280

"See accompanying notes"

Regina Plains Community College

Balance Sheet

Exhibit "A"

At June 30, 1987, 1986.

Liabilities, Surpluses and Equity

	Note Ref.	1987	1986
Revenue Fund			
Current:			
Accounts payable and accrued liabilities	1d	$ 566,999	$ 599,229
Operating advance from Employment and Immigration Canada		60,554	43,427
Unearned revenue		2,180	670
		629,733	643,326
Surplus — Exhibit "B"		121,204	29,176
		750,937	672,502
Adult Basic Education Fund			
Current:			
Operating advance from Saskatchewan Advanced Education and Manpower		180,000	383,943
Due to revenue fund		363,653	311,461
Accounts payable and accrued liabilities		44,914	26,351
		$ 588,567	$ 721,755
Capital Fund			
Equity in capital fund assets		$ 768,836	$ 701,023
		$ 2,108,340	$ 2,095,280

"See accompanying notes"

Statement of Revenue Fund Surplus

Exhibit "B"

For the Years Ended June 30, 1987, 1986.

	1987	1986
Surplus — July 1	$ 29,176	$ 33,470
Excess revenue (expenditure) for the year — Exhibit "C"	92,028	(4,294)
Surplus — June 30 — to Exhibit "A"	$ 121,204	$ 29,176

Regina Plains Community College

Statement of Revenue and Expenditure

Exhibit "C"

For the Years Ended June 30, 1987, 1986.

	Note Ref.	*1987*	*1986*
Revenue Fund			
Revenue:			
Operating grants			
— Saskatchewan Advanced Education and Manpower		$ 858,396	$ 829,905
Tuition fees		582,400	534,617
Program reimbursement		666,921	692,124
Administration charge	1e	247,992	236,847
Interest		15,227	18,086
Rental	1e	61,362	128,797
Other		67,618	38,149
		2,499,916	2,478,525
Expenditure:			
Administration and Co-ordination — Schedule "1"		1,097,166	1,049,995
Courses and instruction — Schedule "2"		1,185,103	1,216,074
Capital — Schedule "3"		125,619	216,750
		$ 2,407,888	$ 2,482,819
Excess revenue (expenditure) for the year — to Exhibit "B"		$ 92,028	$ (4,294)

"See accompanying notes"

Statement of Revenue and Expenditure and Surplus

Exhibit "D"

For the Years Ended June 30, 1987, 1986.

	1987	*1986*
Adult Basic Education Fund		
Revenue:		
Program reimbursement	$ 3,777,145	$ 3,637,396
Tuition fees	77,931	82,959
Sales of materials	604	737
	3,855,680	3,721,092
Expenditure — Schedule "4"	3,855,680	3,721,092
Surplus — end of year	$	$ ....

Statement of Revenue and Expenditure and Surplus

Exhibit "E"

For the Years Ended June 30, 1987, 1986.

	1987	*1986*
N.S.I.M. Program		
Revenue:		
Program	$ 372,789	$ 437,771
Expenditure		
Agency payments	310,590	367,870
Salaries and benefits	55,019	63,996
Other	1,163	2,774
Advertising	1,291	2,019
Travel	967	1,112
Administration charge	1,359	....
Rent — Equipment	2,400	....
	372,789	437,771
Surplus — end of year	$	$ ....

"See accompanying notes"

Regina Plains Community College

Statement of Changes in Capital Fund

Exhibit "F"

For the Years Ended June 30, 1987, 1986.

	1987	*1986*
Balance — Beginning of year	$ 701,023	$ 533,570
Add — Transfer from revenue fund	125,619	216,750
Deduct		
— Current amortization of leasehold improvements	57,806	49,297
Balance — end of year	$ 768,836	$ 701,023

"See accompanying notes"

Schedule of Administration and Co-ordinating Expenditure

Schedule "1"

For the Years Ended June 30, 1987, 1986.

	1987	*1986*
Salaries, wages and benefits	$ 800,097	$ 751,029
Rent — facilities	69,693	64,795
Telephone	58,974	57,696
Repairs and maintenance	19,454	32,976
Office supplies	27,991	32,169
Board expenses	30,893	21,868
Cartage	16,610	18,007
Travel	17,945	16,045
Postage	5,335	12,403
Professional services	12,693	12,240
Audit fee	6,150	9,467
Other	18,467	8,894
Insurance	6,708	6,420
In-service training	6,156	5,986
Total — to Exhibit "C"	$ 1,097,166	$ 1,049,995

Schedule of Course and Instruction Expenditure

Schedule "2"

For the Years Ended June 30, 1987, 1986.

	Note Ref.	*1987*	*1986*
Salaries, wages and benefits		$ 683,873	$ 701,226
Contracted courses and fees		114,933	96,308
Advertising		100,792	125,793
Rent — facilities	1e	151,562	134,466
Instructional aids and supplies		29,076	48,754
Other course costs		66,980	80,751
Supplies and materials for resale		7,737	7,733
Travel		30,150	21,043
Total — to Exhibit "C"		$ 1,185,103	$ 1,216,074

"See accompanying notes"

Schedule of Capital Expenditure

Schedule "3"

For the Years Ended June 30, 1987, 1986.

	1987	*1986*
Office and audio visual equipment	$ 15,577	$ 14,993
Furniture and fixtures	37,912	30,554
Automotive and equipment	....	....
Reference and materials	....	....
Computer software	7,535	9,290
Leasehold improvements	....	30,008
Computerization — Student Registration and Records	64,595	131,905
Total — To Exhibit "C"	$ 125,619	$ 216,750

Regina Plains Community College

Schedule of Adult Basic Education Program Expenditure

Schedule "4"

For the Years Ended June 30, 1987, 1986.

	Note Ref.	*1987*	*1986*
Salaries and wages		$ 2,846,370	$ 2,759,890
Rent — facilities		235,348	229,739
Repairs and maintenance		236,405	183,718
Rent — equipment	1e	135,317	158,469
Administration charge	1e	173,538	155,876
Supplies and education materials		95,526	102,489
Utilities and services		2,782	44,810
Travel		21,230	28,069
Other		72,639	25,259
In-service training		17,903	17,573
Transfer to Saskatchewan Advanced Education and Manpower		18,622	15,200
Total — To Exhibit "D"		$ 3,855,680	$ 3,721,092

"See accompanying notes"

Notes to the Financial Statements

At June 30, 1987

1. **Significant Accounting Policies:**

These financial statements have been prepared in accordance with the following policies:

a) **Funding Accounting**

The College uses fund accounting to account for transactions. These funds are the:

Revenue Fund — relates to general operations

Adult Basic Education Fund — relates to adult basic education program

Capital Fund — relates to capital assets

N.S.I.M. Fund — relates to non-status Indians and Metis program

b) **Fixed Assets**

All acquired fixed assets which cost more than $200 each are recorded as capital expenditures. To maintain accountability for these fixed assets, they are recorded as Capital Fund fixed assets with an offsetting charge to Equity in the Capital Fund assets. The College does not record any depreciation expenses. The cost of fixed assets disposed of and/or traded in is recorded as a reduction to equity in Capital Fund assets.

c) **Leasehold Improvements**

Costs relating to leasehold improvements have been capitalized and are being amortized over the term of the leases.

d) **Outstanding Cheques**

All outstanding cheques are shown as accounts payable. At year end the amount of outstanding cheques was $139,473.

e) **Shared Program Revenues and Expenses**

Shared program costs are recorded when incurred in the appropriate fund. To match expenditures with related allocations they are also recorded as shared program costs in the related area. These amounts have not been noted on the financial statements and are as follows:

Administration revenue/expense	$208,500
Rental revenue/expense	60,000
	$268,500

Regina Plains Community College

Notes to Financial Statements — *(Concluded)*

2. **Major Lease Agreements**
   a) A contract was signed on August 6, 1981, between the Board of Education of the Regina School Division No. 4 of Saskatchewan (Landlord) and the College (Tenant) to lease the Victoria School, 1915 Retallack Street, Regina, Saskatchewan. The contract calls for monthly rent payments of $6,000. The contract expires on August 30, 1991.
   b) A contract was signed on November 3, 1981, between International Executive Developments Ltd. (Landlord) and the College (Tenant) to lease the College's main premise, 2708-12th Avenue, Regina, Saskatchewan. The contract calls for monthly rent payments of $5,293. This contract expires on February 28, 1988. The monthly rent payment is $5,793.13 effective March 1, 1987.
   c) A contract was signed on September 1, 1983, between Sacred Heart Academy Corporation (Landlord) and the College (Tenant) to lease the premises at 2115 Athol Street, Regina, Saskatchewan. The contract calls for monthly rent payments of $3,546 ($1,012 for base rent plus $2,534 for operating costs which is subject to annual adjustments). This contract expires on June 30, 1988.
   d) A contract was signed on June 29, 1984, between Redco Holdings Ltd. (Landlord) and the College (Tenant), to lease the Computer Education/Counselling Centre on 2304-11th Avenue, Regina, Saskatchewan. The contract calls for monthly rent payments of $3,350.00. This contract expires on August 31, 1987. An Addendum was added to the contract on February 26, 1985, to rent additional office space in the same building. It calls for an additional monthly rent payment of $5,416.67, starting April 1, 1985. The addendum expires on August 31, 1987.
   e) A contract was signed on September 26, 1984, between the Board of Education of the Regina School Division #4 (Landlord) and the College (Tenant), to lease McLeod School at 3500 Queen Street, Regina and McCannel School at 4040 Garnet Street, Regina and R. J. Davidson School at 30 Franklin Street, Regina. The contract calls for monthly rent payments of $2,500 for each facility. The lease contracts all expired at June 30, 1987 and have been renewed for one more year under the same conditions and terms.
   f) A contract was signed on September 1, 1986 between the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan, to lease St. Philip School at 40 Sheppard Street. The contract calls for monthly rent payments of $2,500. This contract expired on June 30, 1987 and has been renewed for one more year under the same terms and conditions.
3. **Leasehold Improvements**
   a) The renovation of A.B.E. Centre cost $38,667. Starting October 1, 1982, it is being amortized over the term of the lease, which is ten years, at $332 per month.
   b) The renovation of the College's main premises cost $71,807. Starting March 1, 1982, it is being amortized over the term of the lease, which is five years, at $1,197 per month.
   c) There was another renovation in the College's main building in July, 1984, at a cost of $13,527. Starting July 1, 1984, it is being amortized over thirty-two months at $423 per month.
   d) The Computer/Career Centre and the Bridging Job Training Centre were renovated in August, 1984 at a cost of $79,777. Starting August 1, 1984, it is being amortized over thirty-seven months at $2,156 per month.
   e) The E.S.L. Centre at 2115 Athol Street, Regina was renovated in 1986. Starting July 1, 1986, the cost of renovations will be amortized over the balance of the term of the lease, which is twenty-four months at $1,251 per month.
4. **Subsequent Events**
   In April 1987, the Government announced the amalgamation of the Regina Plains Community College with the Wascana Institute to form the Regina campus of the Saskatchewan Institute of Applied Sciences and Technology. As of August 7th legislation specifying the terms, conditions and regulations of the amalgamation have yet to be passed by the Saskatchewan legislature. It is anticipated that the activities, assets and obligations of the Regina Plains Community College will be transferred to the Saskatchewan Institute of Applied Sciences and Technology once established.

Regina Plains Community College

Auditor's Report

The Board
Regina Plains Community College
Regina, Saskatchewan

We have examined the Balance Sheet of Regina Plains Community College at 31 December 1987, and the Statements of Revenue and Expenditure, Surplus and the Revenue Fund, Adult Basic Education Fund and the N.S.I.M. Program, and Changes in Capital Fund for the period then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College at 31 December 1987, and the results of its operations for the year then ended in accordance with accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

30, March 1988
Regina, Saskatchewan

Arscott & Partners
Chartered Accountants

Balance Sheet

Exhibit "A"

At 31 December 1987, 30 June 1987.

Assets

	December 1987	*June 1987*
Revenue Fund		
Current:		
Cash	$ 162,654	$ 199,214
Due from Adult Basic Education Fund	37,012	363,652
Accounts receivable		
— Day care receivable	9,388	....
— Saskatchewan Advanced Education and Manpower	15,595	65,020
— Other	163,284	114,831
Advance to employees	330	8,220
Prepaid expenses — Prepaid rent	31,116	....
	419,379	750,937
Adult Basic Education Fund		
Current:		
Accounts receivable		
— Saskatchewan Advanced Education and Manpower	189,068	540,230
— Other	5,867	48,337
	194,935	588,567
Capital Fund (Notes 1, 3)		
Office and audio/visual equipment	$ 325,752	$ 325,752
Furniture and fixtures	188,262	173,501
Computerization — Student Registration and Records	196,499	196,499
Leasehold improvement	23,503	35,163
Automotive equipment	8,251	8,251
Computer Software	33,275	28,941
Reference Material	729	729
	776,271	768,836
	$ 1,390,585	$ 2,108,340

"See accompanying notes"

Regina Plains Community College

Balance Sheet

Exhibit "A"

At 31 December 1987, June 30, 1987.
Liabilities, Surpluses and Equity

	Note Ref.	*December 1987*	*June 1987*
Revenue Fund			
Current:			
Accounts payable and accrued liabilities	1d	$ 387,979	$ 566,999
Accounts payable N.S.I.M. Program		32,559	....
Operating advance from Employment and Immigration Canada		....	60,554
Unearned revenue		....	2,180
		420,538	629,733
Surplus (Deficit) — Exhibit "B"		(1,159)	121,204
		419,379	750,937
Adult Basic Education Fund			
Current:			
Operating advance from Saskatchewan Advanced Education and Manpower		180,000	180,000
Due to revenue fund		37,012	363,653
Accounts payable and accrued liabilities		46,831	44,914
		263,843	588,567
Surplus (Deficit) of ABE Fund — Exhibit "D"		(68,908)	....
		194,935	588,567
Capital Fund			
Equity in capital fund assets		776,271	768,836
		$ 1,390,585	$ 2,108,340

"See accompanying notes"

Statement of Revenue Fund Surplus

Exhibit "B"

For the Year Ended 30 June 1987 and the Six Month Period Ended 31 December 1987.

	December 1987	*June 1987*
Surplus — 1 July	$ 121,204	$ 29,176
Excess revenue (expenditure) for the year — Exhibit "C"	(122,363)	92,028
Surplus (Deficit) — to Exhibit "A"	$ (1,159)	$ 121,204

Regina Plains Community College

Statement of Revenue and Expenditure

Exhibit "C"

For the Year Ended 30 June 1987 and the
Six Month Period Ended 31 December 1987.

	Note Ref.	December 1987	June 1987
Revenue Fund			
Revenue:			
Operating grants			
— Saskatchewan Advanced Education and Manpower		$ 168,000	$ 858,396
Tuition fees		289,486	582,400
Program reimbursement		59,793	666,921
Administration charge	1e	89,832	247,992
Interest		....	15,227
Rental	1e	809	61,362
Other		68,115	67,618
		676,035	2,499,916
Expenditure:			
Administration and Co-ordination — Schedule "1"		461,829	1,097,166
Courses and instruction — Schedule "2"		317,474	1,185,103
Capital — Schedule "3"		19,095	125,619
		798,398	2,407,888
Excess revenue (expenditure) for the year — to Exhibit "B"		$ (122,363)	$ 92,028

"See accompanying notes"

Statement of Revenue and Expenditure and Surplus

Exhibit "D"

For the Year Ended 30 June 1987 and the
Six Month Period Ended 31 December 1987.

	December 1987	June 1987
Adult Basic Education Fund		
Revenue:		
Program reimbursement	$ 1,616,381	$ 3,777,145
Tuition fees	24,975	77,931
Sales of materials	....	604
	1,641,356	3,855,680
Expenditure — Schedule "4"	1,710,264	3,855,680
Surplus — end of year	$ (68,908)	$ ....

Statement of Revenue and Expenditure and Surplus

Exhibit "E"

For the Year Ended 30 June 1987 and the
Six Month Period Ended 31 December 1987.

	December 1987	June 1987
N.S.I.M. Program		
Revenue:		
Program	$ 254,903	$ 372,789
Expenditure:		
Agency payments	25,584	310,590
Salaries and benefits	122,769	55,019
Other	4,291	1,163
Advertising	413	1,291
Travel	873	967
Administration charge	4,626	1,359
Rent — Equipment	1,341	2,400
Training allowance	95,006	....
	254,903	372,789
Surplus — end of year	$	$ ....

"See accompanying notes"

Regina Plains Community College

Statement of Changes in Capital Fund

Exhibit "F"

For the Year Ended 30 June 1987 and the
Six Month Period Ended 31 December 1987.

	December 1987	*June 1987*
Balance — Beginning of year	$ 768,836	$ 701,023
Add — Transfer from revenue fund	15,871	125,619
— Transfer from ABE fund	3,224	....
Deduct		
— Current amortization of leasehold improvements	11,660	57,806
Balance — end of year	$ 776,271	$ 768,836

"See accompanying notes"

Schedule of Administration and Co-ordinating Expenditure

Schedule "1"

For the Year Ended 30 June 1987 and the
Six Month Period Ended 31 December 1987.

	December 1987	*June 1987*
Salaries, wages and benefits	$ 324,923	$ 800,097
Rent — facilities	35,476	69,693
Telephone	30,553	58,974
Repairs and maintenance	11,489	19,454
Office supplies	9,709	27,991
Board expenses	11,898	30,893
Cartage	4,143	16,610
Travel	5,473	17,945
Postage	1,478	5,335
Professional services	7,893	12,693
Audit fee	5,500	6,150
Other	11,057	18,467
Insurance	1,755	6,708
In-service training	482	6,156
Total — to Exhibit "C"	$ 461,829	$ 1,097,166

Schedule of Course and Instruction Expenditure

Schedule "2"

For the Year Ended 30 June 1987 and the
Six Month Period Ended 31 December 1987.

	Note Ref.	*December 1987*	*June 1987*
Salaries, wages and benefits		$ 129,289	$ 683,873
Contracted courses and fees		55,404	114,933
Advertising		33,267	100,792
Rent — facilities	1e	28,052	151,562
Instructional aids and supplies		22,574	29,076
Other course costs		39,832	66,980
Supplies and materials for resale		6,438	7,737
Travel		2,618	30,150
Total — to Exhibit "C"		$ 317,474	$ 1,185,103

"See accompanying notes"

Regina Plains Community College

Schedule of Capital Expenditure

Schedule "3"

For the Year Ended 30 June 1987 and the
Six Month Period Ended 31 December 1987.

	December 1987	*June 1987*
Office and audio visual equipment	$	$ 15,577
Furniture and fixtures	14,751	37,912
Computer software	4,344	7,535
Computerization — Student Registration and Records	....	64,595
Total — To Exhibit "C"	$ 19,095	$ 125,619

Schedule of Adult Basic Education Program Expenditure

Schedule "4"

For the Year Ended 30 June 1987 and the
Six Month Period Ended 31 December 1987.

	Note Ref.	*December 1987*	*June 1987*
Salaries and wages		$ 1,282,861	$ 2,846,370
Rent — facilities		155,694	235,348
Repairs and maintenance		118,542	236,405
Rent — equipment	1e	28,548	135,317
Administration charge	1e	54,468	173,538
Supplies and education materials		42,292	95,526
Utilities and services		1,550	2,782
Travel		11,741	21,230
Other		9,208	72,639
In-service training		5,360	17,903
Transfer to Saskatchewan Advanced Education and Manpower		....	18,622
Total — To Exhibit "D"		$ 1,710,264	$ 3,855,680

"See accompanying notes"

Notes to the Financial Statements

31 December 1987

1. **Significant Accounting Policies:**

These financial statements have been prepared in accordance with the following policies:

a) **Funding Accounting**

The College uses fund accounting to account for transactions. These funds are the:

Revenue Fund — relates to general operations

Adult Basic Education Fund — relates to adult basic education program

Capital Fund — relates to capital assets

N.S.I.M. Fund — relates to non-status Indians and Metis program

b) **Fixed Assets**

All acquired fixed assets which cost more than $200 each are recorded as capital expenditures. To maintain accountability for these fixed assets, they are recorded as Capital Fund fixed assets with an offsetting charge to Equity in the Capital Fund assets. The College does not record any depreciation expenses. The cost of fixed assets disposed of and/or traded in is recorded as a reduction to equity in Capital Fund assets.

c) **Leasehold Improvements**

Costs relating to leasehold improvements have been capitalized and are being amortized over the term of the leases.

d) **Outstanding Cheques**

All outstanding cheques are shown as accounts payable. At year end the amount of outstanding cheques was $150,348.

e) **Shared Program Revenues and Expenses**

Shared program costs are recorded when incurred in the appropriate fund. To match expenditures with related allocations they are also recorded as shared program costs in the related area.

Regina Plains Community College

Notes to Financial Statements — *(Concluded)*

2. **Major Lease Agreements**
   - a) A contract was signed on August 6, 1981, between the Board of Education of the Regina School Division No. 4 of Saskatchewan (Landlord) and the College (Tenant) to lease the Victoria School, 1915 Retallack Street, Regina, Saskatchewan. The contract calls for monthly rent payments of $6,000. The contract expires on August 30, 1991.
   - b) A contract was signed on November 3, 1981, between International Executive Developments Ltd. (Landlord) and the College (Tenant) to lease the College's main premise, 2708-12th Avenue, Regina, Saskatchewan. The contract calls for monthly rent payments of $5,293. This contract expires on February 28, 1988. The monthly rent payment is $5,793.12.
   - c) A contract was signed on September 1, 1983, between Sacred Heart Academy Corporation (Landlord) and the College (Tenant) to lease the premise at 2115 Athol Street, Regina, Saskatchewan. The contract calls for monthly rent payments of $4,024 ($1,012 for base rent plus $3,012 for operating costs which is subjected to annual adjustments). This contract expires on June 30, 1988.
   - d) A contract was signed on June 29, 1984, between Redco Holdings Ltd. (Landlord) and the College (Tenant), to lease the Computer Education/Counselling Centre on 2304-11th Avenue, Regina, Saskatchewan. The contract calls for monthly rent payments of $3,350.00. This contract expires on August 1, 1987 and was renewed for an additional eleven month period at $5,298.98 per month. An Addendum was added to the contract on February 26, 1985, to rent additional office space in the same building. It calls for an additional monthly rent payment of $5,416.67, starting April 1, 1985. The addendum expired on August 1, 1987 and was also renewed for an additional five months at $4,235 per month.
   - e) A contract was signed on September 26, 1984, between the Board of Education of the Regina School Division No. 4 (Landlord) and the College (Tenant), to lease McLeod School at 3500 Queen Street, Regina and McCannel School at 4040 Garnet Street, Regina and R. J. Davidson School at 30 Franklin Street, Regina. The contract calls for monthly rent payments of $2,500 for each facility. The lease contracts all expire at 30 June 1988.
   - f) A contract was signed on September 1, 1986 between the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan, to lease St. Philip School at 40 Sheppard Street. The contract calls for monthly rent payments of $2,500. This contract expired on June 30, 1987 and has been renewed for one more year under the same terms and conditions.
3. **Leasehold Improvements**
   - a) The renovation of A.B.E. Centre cost $38,667. Starting October 1, 1982, it is being amortized over the term of the lease, which is ten years, at $332 per month.
   - b) The renovation of the College's main premises cost $71,807. Starting March 1, 1982, it is being amortized over the term of the lease, which is five years, at $1,197 per month.
   - c) There was another renovation in the College's main building in July, 1984, at a cost of $13,527. Starting July 1, 1984, it is being amortized over thirty-two months at $423 per month.
   - d) The Computer/Career Centre and the Bridging Job Training Centre were renovated in August, 1984 at a cost of $79,777. Starting August 1, 1984, it is being amortized over thirty-seven months at $2,156 per month.
   - e) The E.S.L. Centre at 2115 Athol Street, Regina was renovated in 1986. Starting 1 July 1986, the cost of renovations will be amortized over the balance of the term of the lease, which is twenty-four months at $1,251 per month.
4. **Subsequent Events**

   Effective 31 December 1987, Regina Plains Community College has merged with the Wascana Institute to form the Regina Campus of the Saskatchewan Institute of Applied Sciences and Technology. All activities, assets and obligations of Regina Plains Community College have been transferred to Saskatchewan Institute of Applied Sciences and Technology.
5. **Contingency**

   The Canadian Imperial Bank of Commerce purchased Canada Savings Bonds on behalf of certain staff. This loan/advance was taken out in the College's name. The amounts are deducted from the employee's pay in order to satisfy the obligation. The amount outstanding at the end of December was $20,044.

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Auditors' Report

To the Board of Directors of the
Saskatchewan Indian Community College

We have examined the balance sheet of the Saskatchewan Indian Community College (operating as the Saskatchewan Indian Institute of Technologies) as at June 30, 1987 and the statements of operations and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1987 and the results of its operations for the year then ended, in accordance with the accounting principles set out in the Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Saskatoon, Saskatchewan, Price Waterhouse
September 18, 1987. *Chartered Accountants*

Balance Sheet

	June 30	
	1987	*1986*
Assets		
Current assets:		
Bank	$ 18,440	$ 145,590
Guaranteed investment certificate (Note 2)	139,082	130,187
Accounts receivable (Note 3)	707,978	870,207
Prepaid expense	20,701	18,497
	886,201	1,164,481
Fixed assets (Notes 1 and 4)	843,227	841,414
Goodwill	....	18,575
	$ 1,729,428	$ 2,024,470
Liabilities		
Current liabilities:		
Accounts payable (Note 5)	$ 493,601	$ 637,986
Advance — Saskatchewan Advanced Education and Manpower (Note 6)	270,000	476,000
Obligation under capital lease	....	6,043
Deferred revenue (Note 8)	107,974	36,088
	871,575	1,156,117
Obligation under capital lease	....	15,292
Equity		
Equity in fixed assets (Note 1)	843,227	841,414
Equity in goodwill	....	18,575
Surplus (deficit)	14,626	(6,928)
	857,853	853,061
	$ 1,729,428	$ 2,024,470

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Statement of Surplus

	Year ended June 30 *1987*	*1986*
Surplus (deficit) at beginning of year	$ (6,928)	$ 31,635
Surplus (deficit) from operations	21,554	(8,563)
Less: Special items	....	(30,000)
	21,554	(38,563)
Surplus (deficit) at end of year	$ 14,626	$ (6,928)

Statement of Operations

	Year ended June 30 *1987*	*1986*
Revenue: — (Schedule 1)		
Administration	$ 1,295,928	$ 1,567,505
Courses	3,094,826	2,885,382
Special programs	1,060,345	1,348,328
Band programs — Canadian Jobs Strategy	56,465	....
Other	23,384	12,598
	5,530,948	5,813,813
Expenditures: — (Schedule 2)		
Administration	1,295,928	1,567,505
Courses	3,096,287	2,886,085
Special programs	1,060,714	1,368,786
Band programs — Canadian Jobs Strategy	56,465	....
	5,509,394	5,822,376
Surplus (deficit) from operations	21,554	(8,563)
Special items:		
Curriculum development — Forestry Technology Program	....	(30,000)
Surplus (deficit) for the year	$ 21,554	$ (38,563)

Notes to Financial Statements

June 30, 1987

1. **Accounting principles and policies:**

The College's financial statements have been prepared in accordance with generally accepted accounting principles except where indicated below.

Fixed assets and depreciation —

Fixed assets are recorded at cost and are purchased out of revenue funds for the year. The College's equity in fixed assets results from a double entry made at the time of the purchase of an asset. The purchase is recorded both as an expenditure, affecting the calculation of surplus, and as an asset. The equity in fixed assets represents the amount of asset purchases which have been recorded less accumulated depreciation.

The depreciation charges lower the book value of the assets and decreases the equity in fixed assets.

Depreciation charges are based on estimated useful lives of the assets, and are calculated using the following methods and rates:

Assets (Note 4)	**Depreciation Method**	**Rate/Term**
Automotive equipment	Declining balance	30%
Furniture and equipment	Declining balance	20%
Leasehold improvements	Declining balance	20%
Computer software	Declining balance	20%
Equipment — Skills Growth Fund	Straight-line	5 years
Leasehold improvements — Skills Growth Fund	Straight-line	5 years

Statement of changes in financial position —

This statement has not been included on the basis that it does not provide any information additional to that disclosed in the balance sheet and statement of operations.

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Notes to Financial Statements — *(Continued)*

2. **Line-of-Credit:**

A guaranteed investment certificate of $139,082 is used as collateral for a line-of-credit of which $5,000 was used at June 30, 1987.

3. **Accounts receivable:**

Accounts receivable at June 30 consists of the following:

	1987	*1986*
Saskatchewan Advanced Education and Manpower:		
Administration reimbursement	$ 66,989	$ 232,242
Recoverable course costs	227,687	446,812
Department of Regional Industrial Expansion	....	46,452
Employment and Immigration Canada	44,946	....
Health and Welfare Canada	13,462	36,341
Indian and Northern Affairs Canada	286,410	36,288
Staff advances	13,587	9,067
Miscellaneous	50,881	13,711
Federation of Saskatchewan Indians, Inc.	8,293	27,092
Saskatchewan Indian Cultural College	....	1,101
Saskatchewan Indian Federated College	....	875
All Nations Institute of Technology	286	20,226
	712,541	870,207
Less: Allowance for doubtful accounts	4,563	....
	$ 707,978	$ 870,207

4. **Fixed Assets:**

Fixed assets consist of:

	1987	*1986*
Automotive equipment	$ 191,252	$ 82,090
Computer software	9,251	....
Equipment	513,422	429,965
Equipment under capital lease	....	34,965
Furniture	82,269	71,996
Furniture and fixtures — Prince Albert Business College	76,992	52,692
Furniture under capital lease	....	8,284
Leasehold improvements	99,646	92,147
Equipment — Skills Growth Fund	447,873	447,873
Leasehold improvements — Skills Growth Fund	376,983	376,982
	1,797,688	1,596,994
Less: accumulated depreciation	954,461	755,580
Net book value	$ 843,227	$ 841,414

Assets purchased through the Employment and Immigration Canada Skills Growth Fund are located at College training institute program centres throughout the province.

5. **Accounts payable:**

Accounts payable at June 30 consists of the following:

	1987	*1986*
Trade payables and accrued liabilities	$ 491,971	$ 553,944
All Nations Institute of Technology	....	65,292
Federation of Saskatchewan Indians, Inc.	1,578	18,750
Saskatchewan Indian Cultural Commission	52	....
	$ 493,601	$ 637,986

6. **Advance:**

Saskatchewan Advanced Education and Manpower extends a working capital advance to the College. The advance is monitored throughout the year by the funding agency.

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Notes to Financial Statements — *(Concluded)*

7. **Lease obligations:**

Operating leases —

The College has commitments under operating leases as follows:

1988	$ 133,217
1989	93,410
1990	14,178
1991	11,561
1992	4,817
	$ 257,183

8. **Deferred revenue:**

Deferred revenue arises when funding received from various agencies is to be applied against program expenditures made subsequent to June 30, 1987. It relates to the following programs:

	1987	*1986*
Entrepreneurship Training Program (Native Economic Development Program)	$ 106,140	$ ....
Life Skills Program (Shoal Lake Band)	1,834	....
National Native Alcohol and Drug Abuse Program (Health and Welfare Canada)	....	36,088
	$ 107,974	$ 36,088

9. **Subsequent event:**

On August 16, 1987 the Welding Training Institute on the Kahkewistahaw Reserve was destroyed by fire. Assets with an original cost of $149,639 less accumulated depreciation of $83,937 were lost. This loss (which is before any potential salvage recovery) has not been reflected in the June 30, 1987 asset balances.

10. **Related party transactions:**

Related parties to the College include the Federation of Saskatchewan Indian Nations, Inc. (FSIN), the Saskatchewan Indian Cultural College, the Saskatchewan Indian Federated College, and the Saskatchewan Indian Housing Commission.

Contractual obligations with FSIN for the year ended June 30, 1987 involved direct payments of $75,000 under a management agreement as well as $75,000 paid in executive member costs.

11. **All Nations Institute of Technology:**

As required by Saskatchewan Advanced Education and Manpower, funding for the All Nations Institute of Technology (ANIT) is paid directly to the College and subsequently transferred to ANIT. During the period July 1, 1986 to June 30, 1987 — $367,234 (1986 — $362,053) was received by the College and transferred to ANIT.

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Schedule of Revenue

Schedule 1

		Year ended June 30	
	Schedule	*1987*	*1986*
Administration:			
Saskatchewan Advanced Education and Manpower		$ 819,813	$ 1,127,389
Indian and Northern Affairs Canada		375,000	375,000
Administration costs recovered		101,115	65,116
		$ 1,295,928	$ 1,567,505
Courses:			
Saskatchewan Advanced Education and Manpower		$ 1,606,947	$ 2,285,382
Indian and Northern Affairs Canada		721,854	....
Indian and Northern Affairs Canada — Adult Basic Education		698,000	600,000
Prince Albert Business College		68,025	....
		$ 3,094,826	$ 2,885,382
Special programs:			
Employer Related Training	6	$ 98,213	$ ....
National Native Alcohol and Drug Abuse	7	297,550	302,462
Entrepreneurship Training Program	8	240,478	....
Health Sciences Program Development	9	52,562	193,656
Job Finding Club Training	10	51,180	....
Data Centre Project	11	67,484	75,000
Log Home Building Program	12	18,843	46,452
Data Center Inventory	13	23,200	....
Community Health Representative Programs	14	50,526	29,943
Indian Recreation Directors Training	15	30,000	30,000
Fire Fighter Training	16	86,883	27,868
Student Allowances and Accommodations — Entrepreneurship	17	38,321	....
Strategic Planning Project	18	3,924	....
Challenge '87 Summer Employment	19	1,181	....
Skills Growth Fund Capital Expenditures		....	270,289
Heavy Equipment Operator		....	190,349
Prince Albert Business College		....	114,034
Other		....	68,275
		$ 1,060,345	$ 1,348,328
Band Programs — Canada Job Strategy	20	$ 56,465	$ ....
Other:			
Interest		$ 18,956	$ 10,714
Miscellaneous		4,428	1,884
		$ 23,384	$ 12,598

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Schedule of Expenditures

Schedule 2

		Year ended June 30	
	Schedule	*1987*	*1986*
Administration	3	$ 1,295,928	$ 1,567,505
Courses:			
Saskatchewan Advanced Education and Manpower	4	$ 1,674,972	$ 2,285,382
Indian and Northern Affairs Canada	4	721,854	....
Indian and Northern Affairs Canada — Adult Basic Education	5	699,461	600,703
		$ 3,096,287	$ 2,886,085
Special Programs:			
Employer Related Training	6	$ 98,213	$ ....
National Native Alcohol and Drug Abuse	7	297,550	315,041
Entrepreneurship Training Program	8	240,478	....
Health Sciences Program Development	9	52,562	193,656
Job Finding Club Training	10	51,180	....
Data Centre Project	11	67,502	75,000
Log Home Building Program	12	18,843	46,452
Data Center Inventory	13	23,551	....
Community Health Representative Programs	14	50,526	29,943
Indian Recreation Directors Training	15	30,000	30,000
Fire Fighter Training	16	86,883	27,868
Student Allowances and Accommodation Entrepreneurship	17	38,321	....
Strategic Planning	18	3,924	....
Challenge '87 Summer Employment	19	1,181	....
Skills Growth Fund Capital Expenditures		....	280,427
Heavy Equipment Operator Training Program		....	190,349
Prince Albert Business College		....	111,775
Other		....	68,275
		$ 1,060,714	$ 1,368,786
Band Programs — Canadian Job Strategy	20	$ 56,465	$ ....

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Schedule of Administrative Expenditures

Schedule 3

	Year ended June 30	
	1987	*1986*
Contractual services:		
Audit and accounting	$ 23,624	$ 19,792
Casual labour	466	2,455
Management contract FSIN (Note 10)	75,000	131,250
Consultations	16,568	13,749
Legal	1,598	4,854
	$ 117,256	$ 172,100
Operating:		
Advertising	$ 135	$ 17,150
Bank charges and interest	7,310	8,830
Business development	13,065	17,148
Equipment rentals and repairs	18,648	15,659
General maintenance and insurance	19,236	17,583
Leasehold improvements	1,364	3,225
Planning and development	5,040	....
Postage	8,904	7,046
Rent — building	98,412	105,976
Storage, moving and shipping	1,677	(3,205)
Telephone and utilities	77,567	82,648
Xeroxing and printing	8,738	10,863
	$ 260,096	$ 282,923
Personnel:		
Employee benefits	$ 33,858	$ 44,914
Salaries	572,965	722,959
Staff training	4,604	10,040
Travel and sustenance	137,532	140,301
Vehicle maintenance	16,278	4,921
	$ 765,237	$ 923,135
Supplies:		
Educational supplies	$ 2,606	$ 2,782
Films	5,000	24,709
Furniture, vehicle and equipment purchases	29,807	20,252
Office supplies	23,329	22,200
Subscriptions and audio-visual supplies	3,572	1,688
	$ 64,314	$ 71,631
Other:		
Board honoraria	$ 36,990	$ 54,738
Board travel	33,488	46,988
Miscellaneous	7,391	7,942
Vehicle rent	11,156	8,048
	$ 89,025	$ 117,716
Total administrative expenditures	$ 1,295,928	$ 1,567,505

Saskatchewan Indian Community College

(Operating as the Saskatchewan Indian Institute of Technologies)

Schedule of Saskatchewan Advanced Education and Manpower Sponsored Course Expenditures

Schedule 4

Year ended June 30

	1987	*1986*
Administrative charges	$ 151,330	$ 22,396
Advertising	4,744	5,586
Bank charges and interest	129	....
Board honoraria	25,174	....
Board travel	21,640	....
Business development	1,990	....
Classroom supplies and textbooks	152,822	214,030
Computer software	1,915	....
Contractual services	488,714	450,281
Employee benefits	49,360	50,716
Films	9,000	....
Freight	976	3,176
Fuel	11,712	10,600
Furniture	2,787	21,304
Insurance	11,956	10,099
Janitorial	18,876	12,579
Leasehold improvements	5,698	....
Legal fees	350	....
Major tools and equipment	82,938	38,996
Other charges	8,669	12,237
Postage	2,075	3,603
Printing, binding and engraving	13,370	4,949
Renovations	....	24,229
Rent — equipment and vehicles	18,282	12,592
Rent — grounds and building	72,575	107,945
Repairs, equipment and furniture	8,677	25,995
Resource persons	5,676	....
Salaries	884,119	943,803
Small tools and equipment	12,753	11,348
Staff training	6,193	8,769
Student training	3,202	17,648
Telephone and utilities	41,752	48,935
Trainee meals and accommodations	5,166	6,148
Travel and sustenance	184,555	214,776
Vehicles	81,268	....
Xeroxing and duplicating	5,843	2,642
	2,396,826	2,285,382
Less: Indian and Northern Affairs Canada portion	721,854	....
	$ 1,674,972	$ 2,285,382

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Schedule of Indian and Northern Affairs Canada Sponsored Adult Basic Education Course Expenditures

Schedule 5
Year ended June 30

	1987	*1986*
Administrative charges	$ 41,000	$ 23,200
Advertising	....	1,193
Classroom supplies and textbooks	18,983	63,862
Computer software	3,845	754
Contractual services	83,345	73,957
Employee benefits	17,556	9,481
Freight	309	529
Insurance	169	1,044
Janitorial	4,949	750
Major tools and equipment	2,909	9,936
Other charges	189	827
Planning and development	....	6,680
Postage	460	122
Rent — classroom equipment	1,316	....
Rent — grounds and building	59,391	41,015
Repairs, equipment and furniture	3,508	1,464
Resource persons	550	....
Salaries	384,802	297,551
Small tools and equipment	159	499
Staff training	2,666	1,970
Telephone and utilities	3,270	74
Trainee meals and accommodations	371	240
Travel and sustenance	65,443	48,910
Vehicles	....	16,189
Xeroxing and duplicating	4,271	456
	$ 699,461	$ 600,703

Employer Related Training

Statement of Operations

Schedule 6
Year ended June 30

	1987	*1986*
Revenue:		
Employment and Immigration Canada	$ 98,213	$ ....
Expenditures:		
Advertising	2,532	....
Business development	1,813	....
Employee benefits	4,120	....
Freight	5	....
Postage	72	....
Printing and binding	3,719	....
Salaries	71,106	....
Supplies	2,762	....
Telephone and utilities	1,527	....
Travel and sustenance	10,256	....
Xeroxing and duplicating	301	....
	98,213	....
Surplus (deficit) for the year	$	$ ....

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

National Native Alcohol and Drug Abuse Program

Statement of Operations

Schedule 7
Year ended June 30

	1987	*1986*
Revenue:		
Health and Welfare Canada	$ 297,550	$ 302,462
Expenditures:		
Administration charges	29,568	6,469
Classroom supplies and texts	2,176	1,525
Contractual services	8,871	28,756
Employee benefits	1,356	729
Freight	10	....
Other charges	697	2,749
Planning and development	7,500	....
Postage	47	....
Printing and binding	190	555
Rent — classroom equipment	....	1,318
Rent — grounds and building	1,694	6,334
Resource personnel	57,543	26,445
Salaries	35,569	21,532
Small tools and equipment	77	....
Student training	2,200	8,343
Telephone and utilities	31	132
Trainee meals and accommodations	88,550	119,335
Travel and sustenance	61,031	90,605
Xeroxing and duplicating	440	214
	297,550	315,041
Surplus (deficit) for the year	$	$ (12,579)

Entrepreneurship Training Program

Statement of Operations

Schedule 8
Year ended June 30

	1987	*1986*
Revenue:		
Department of Regional Industrial Expansion — Native Economic Development Program	$ 240,478	$ ....
Expenditures:		
Administrative charges	12,148	....
Advertising	207	....
Classroom supplies and texts	3,003	....
Contractual services	131,550	....
Employee benefits	3,431	....
Freight	48	....
Major tools and equipment	240	....
Postage	107	....
Printing and binding	3,195	....
Rents — grounds and building	450	....
Salaries	59,203	....
Telephone	3,416	....
Trainee meals and accommodations	4,265	....
Travel and sustenance	19,085	....
Xeroxing and duplicating	130	....
	240,478	....
Surplus (deficit) for the year	$	$ ....

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Health Sciences Program Development

Statement of Operations

Schedule 9

	Year ended June 30	
	1987	*1986*
Revenue:		
Health and Welfare Canada	$ 52,562	$ 193,656
Expenditures:		
Administration charges	400	5,000
Advertising	3,735	215
Classroom supplies and texts	4,381	13,268
Contractual services	23,476	10,500
Employee benefits	413	7,619
Freight	2,511	....
Other charges	....	702
Rent — grounds and building	530	....
Salaries	5,800	139,043
Small tools and equipment	....	655
Software	....	275
Staff training	....	760
Subscriptions	39	215
Telephone and utilities	2,000	116
Travel and sustenance	6,485	15,288
Xeroxing and duplicating	2,792	....
	52,562	193,656
Surplus (deficit) for the year	$	$ ....

Job Finding Club Training

Statement of Operations

Schedule 10

	Year ended June 30	
	1987	*1986*
Revenue:		
Employment and Immigration Canada	$ 51,180	$ ....
Expenditures:		
Advertising	905	....
Classroom supplies and texts	2,315	....
Employee benefits	8	....
Major tools and equipment	301	....
Printing and postage	210	....
Rent — grounds and building	100	....
Repairs — equipment	60	....
Salaries	38,237	....
Telephone and utilities	988	....
Travel and sustenance	7,863	....
Xeroxing and duplicating	193	....
	51,180	....
Surplus (deficit) for the year	$	$ ....

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Data Centre Project

Statement of Operations **Schedule 11**

	Year ended June 30	
	1987	*1986*
Revenue:		
Indian and Northern Affairs Canada	$ 65,854	$ 75,000
Printing services	1,630	....
	67,484	75,000
Expenditures:		
Advertising	....	440
Contractual services	....	13,650
Employee benefits	1,438	1,142
Equipment repairs	351	....
Freight	....	50
Major tools and equipment	39,346	29,159
Printing and binding	976	422
Salaries	22,063	18,475
Software	2,369	6,711
Supplies	860	....
Travel and sustenance	87	4,951
Xeroxing and duplicating	12	....
	67,502	75,000
Surplus (deficit) for the year	$ (18)	$ ....

Log Home Building Program

Statement of Operations **Schedule 12**

	Year ended June 30	
	1987	*1986*
Revenue:		
Department of Regional Industrial Expansion	$ 18,843	$ 46,452
Expenditures:		
Administration charges	3,405	3,692
Classroom supplies and texts	....	489
Contractual services	12,000	9,750
Major tools and equipment	375	1,100
Planning and development	....	2,500
Rent — grounds and building	1,600	....
Small tools and equipment	440	....
Telephone and utilities	....	100
Trainee meals and accommodations	....	22,710
Travel and sustenance	1,023	6,111
	18,843	46,452
Surplus (deficit) for the year	$	$ ....

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Data Centre Inventory

Statement of Operations

Schedule 13

	1987	*1986*
	Year ended June 30	
Revenue:		
Employment and Immigration Canada	$ 23,200	$ ....
Expenditures:		
Employee benefits	873	....
Printing and binding	277	....
Salaries	21,531	....
Travel and sustenance	863	....
Xeroxing and duplicating	7	....
	23,551	....
Surplus (deficit) for the year	$ (351)	$ ....

Community Health Representative Programs

Statement of Operations

Schedule 14

	1987	*1986*
	Year ended June 30	
Revenue:		
Health and Welfare Canada	$ 50,526	$ 29,943
Expenditures:		
Administration charges	4,593	....
Classroom supplies and texts	922	180
Employee benefits	436	....
Other charges	54	....
Printing and postage	....	211
Rent — grounds and building	900	....
Resource personnel	7,406	4,500
Salaries	4,364	7,645
Trainee meals and accommodations	22,317	6,046
Travel and sustenance	9,507	11,361
Xeroxing and duplicating	27	....
	50,526	29,943
Surplus (deficit) for the year	$	$ ....

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Indian Recreation Directors Training Program

Statement of Operations

Schedule 15
Year ended June 30

	1987	*1986*
Revenue:		
Indian and Northern Affairs Canada	$ 30,000	$ 30,000
Expenditures:		
Administration charges	1,975	6,000
Classroom supplies and texts	263	400
Employee benefits	365	330
Other charges	134	31
Planning and development	....	1,842
Rent — grounds and building	....	5,000
Resource personnel	4,031	4,059
Salaries	4,398	6,392
Trainee meals and accommodations	13,776	1,232
Travel and sustenance	5,058	4,714
	30,000	30,000
Surplus (deficit) for the year	$	$ ....

Fire Fighter Training

Statement of Operations

Schedule 16
Year ended June 30

	1987	*1986*
Revenue:		
Indian and Northern Affairs Canada	$ 86,883	$ 27,868
Expenditures:		
Administration charges	2,392	7,000
Classroom supplies and texts	(6)	40
Contractual services	36,078	2,018
Employee benefits	1,326	809
Freight	....	83
Other charges	476	45
Repairs to equipment and furniture	756	1,025
Rent — equipment	648	....
Salaries	25,900	9,601
Telephone and utilities	(336)	1,260
Trainee meals and accommodations	7,331	....
Travel and sustenance	12,318	5,987
	86,883	27,868
Surplus (deficit) for the year	$	$ ....

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Student Allowances and Accommodations — Entrepreneurship

Statement of Operations

Schedule 17
Year ended June 30

	1987	*1986*
Revenue:		
Indian and Northern Affairs Canada	$ 38,321	$ ....
Expenditures:		
Rent — grounds and building	3,382	....
Training allowances	11,960	....
Trainee meals and accommodations	22,979	....
	$ 38,321	$ ....
Surplus (deficit) for the year	$	$ ....

Strategic Planning Project

Statement of Operations

Schedule 18
Year ended June 30

	1987	*1986*
Revenue:		
Funding — Indian and Northern Affairs Canada	$ 3,924	$ ....
Expenditures:		
Travel and sustenance	1,924	....
Contractual services	2,000	....
	3,924	....
Surplus (deficit) for the year	$	$ ....

Challenge '87 Summer Employment

Statement of Operations

Schedule 19
Year ended June 30

	1987	*1986*
Revenue:		
Employment and Immigration Canada	$ 1,181	$ ....
Expenditures:		
Employee benefits	59	....
Salaries	1,122	....
	1,181	....
Surplus (deficit) for the year	$	$ ....

Saskatchewan Indian Community College
(Operating as the Saskatchewan Indian Institute of Technologies)

Band Programs — Canadian Job Strategy

Statement of Operations

Schedule 20
Year ended June 30

	1987	*1986*
Revenue:		
Ahtahkoop Band — Early Childhood Development Program	$ 6,144	$ ....
Lac La Hache Band — Adult Basic Education/Life Skills/Clerical Program	16,348	....
Shoal Lake Band — Life Skills Program	9,544	....
Saskatchewan Indian Women's Association — Cosmetology/Life Skills Program	22,745	....
Whitebear Band — Home Care Program	1,684	....
	56,465	....
Expenditures:		
Administration charges	2,366	....
Classroom supplies and texts	7,692	....
Contractual services	4,080	....
Employee benefits	619	....
Freight	607	....
Other charges	181	....
Rents — grounds and building	300	....
Resource personnel	1,950	....
Salaries	34,501	....
Telephone and utilities	40	....
Travel and sustenance	4,129	....
	56,465	....
Surplus (deficit) for the year	$	$ ....

Saskatoon Region Community College

Auditors' Report

To the Members of the Board

We have examined the balance sheet of the Saskatoon Region Community College as at June 30, 1987 and the statements of revenue and expenses, surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the college as at June 30, 1987 and the results of its operations for the year then ended in accordance with accounting principles as described in note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Saskatoon, Saskatchewan,
July 31, 1987.

Guthrie & Partners,
Chartered Accountants.

Balance Sheet
As at June 30, 1987

Operating Fund
Assets (Note 2)

	1987	*1986*
Current Assets		
Accounts receivable —		
Department of Advanced Education	$ 780,043	$ 958,556
Other	142,023	137,900
Prepaid expenses	39,891	28,911
	961,957	1,125,367
Bursary Funds in Trust	12,613	12,737
	974,570	1,138,104

Capital Fund
Assets (Note 2)

	Cost	*Accumulated Depreciation*		
Fixed Assets (notes 1 and 3)				
Furniture and equipment	$ 640,213	$ 344,536	295,677	295,323
Audio-visual equipment	84,676	43,254	41,422	40,897
Leasehold improvements	268,940	142,785	126,155	135,499
	$ 993,829	$ 530,575	463,254	471,719
			$ 1,437,824	$ 1,609,823

Operating Fund
Liabilities (Note 2)

	1987	*1986*
Current Liabilities		
Bank advances	$ 63,407	$ 227,987
Accounts payable and accrued liabilities	464,924	332,074
Tuition fees received in advance	50,606	41,123
Accountable advances from Department of Advanced Education	165,000	352,000
	743,937	953,184
Bursary Trust Liability	12,613	12,737
	756,550	965,921
Equity (Note 2)		
Surplus — Flat Grant Program	218,020	172,183
	974,570	1,138,104

Capital Fund
Equity (Note 2)

	1987	*1986*
Surplus	463,254	471,719
	$ 1,437,824	$ 1,609,823

Saskatoon Region Community College

Statement of Surplus

For the Year Ended June 30, 1987

Operating Fund — Flat Grant Program

	1987	1986
Balance — Beginning of Year	$ 172,183	$ 201,710
Net revenue (expenses) for the year	45,837	(29,527)
Balance — End of Year	$ 218,020	$ 172,183
Operating Fund — Sponsored Program		
Balance — Beginning of Year	$	$ 70,654
Repayment to Department of Advanced Education	....	(70,654)
Balance — End of Year	$	$ ....
Capital Fund		
Balance — Beginning of Year	$ 471,719	$ 373,766
Fixed assets purchased out of operating fund	114,125	210,787
Depreciation and amortization of fixed assets	(115,887)	(111,258)
Proceeds on disposal of fixed assets	(255)	(1,970)
Gain (loss) on disposal of fixed assets	(6,448)	394
Balance — End of Year	$ 463,254	$ 471,719

Statement of Revenue and Expenses

For the Year Ended June 30, 1987

	Flat Grant Program	Sponsored Program	1987	1986
Revenue (Schedule 1)				
Provincial Government	$ 1,068,568	$ 3,718,104	$ 4,786,672	$ 4,393,042
Federal Government	....	399,248	399,248	....
Tuition fees	640,801	534,221	1,175,022	1,158,721
Other revenue	230,535	....	230,535	245,020
	1,939,904	4,651,573	6,591,477	5,796,783
Expenses				
Flat grant program (Schedule 3)	1,376,377	....	1,376,377	1,357,084
Flat grant administrative (Schedule 4)	411,283	....	411,283	422,979
Cost-shared/NSIM program (Schedule 5)	....	2,959,916	2,959,916	2,505,518
SSDP (Schedule 6)	....	1,374,114	1,374,114	1,329,942
Canadian Job Strategies (Schedule 7)	....	317,543	317,543	....
	1,787,660	4,651,573	6,439,233	5,615,523
Net Revenue before Capital Transactions	152,244	....	152,244	181,260
Capital Transactions				
Purchase of fixed assets	106,407	....	106,407	210,787
Net Revenue (Expenses) for the Year	$ 45,837	$	$ 45,837	$ (29,527)

Saskatoon Region Community College

Statement of Changes in Financial Position
For the Year Ended June 30, 1987

	1987	*1986*
Cash from (Used in) Operations		
Net revenue (expenses) for the year	$ 45,837	$ (29,527)
Items not involving cash —		
Depreciation	115,887	111,258
(Gain) loss on disposal of fixed assets	6,448	(394)
	168,172	81,337
Changes in operating working capital —		
Accounts receivable — Department of Advance Education	178,513	(258,746)
— Other	(4,123)	28,662
Prepaid expenses	(10,980)	2,606
Accounts payable and accrued liabilities	132,850	185,633
Tuition fees received in advance	9,483	1,639
Accountable advances from Department of Advanced Education	(187,000)	(196,000)
	286,915	(154,869)
Cash from (Used in) Investments		
Proceeds on disposal of fixed assets	255	1,970
Purchase of fixed assets	(114,125)	(210,787)
Change in Capital Fund	(8,465)	97,953
	(122,335)	(110,864)
Cash from (Used in) Financing		
Repayment to Department of Advanced Education	....	(70,654)
Net Change in Cash	164,580	(336,387)
Cash — Beginning of Year	(227,987)	108,400
Cash — End of Year	$ (63,407)	$ (227,987)

Schedule of Revenue
For the Year Ended June 30, 1987

Schedule 1

	Flat Grant Program	*Sponsored Program* (Schedule 2)	*1987*	*1986*
Provincial Government				
Operating grant	$ 906,264	$ 1,372,354	$ 2,278,618	$ 2,178,893
Supplemental payments	84,404	4,369	88,773	179,845
Sponsored program payments	77,900	2,341,381	2,419,281	2,034,304
	1,068,568	3,718,104	4,786,672	4,393,042
Federal Government				
Sponsored program payments	....	399,248	399,248	....
Tuition fees	764,320	534,221	1,298,541	1,252,707
Less: Fee refunds	(123,519)	....	(123,519)	(93,986)
	640,801	534,221	1,175,022	1,158,721
Other Revenue				
Interest	24,037	....	24,037	28,385
Rental — office space	7,896	....	7,896	10,055
Sundry	11,039	....	11,039	11,866
Resale of material	35,412	....	35,412	20,789
Rental — equipment	106,406	....	106,406	161,715
PESP refunds	352	....	352	633
SGEU reimbursement	....	....	....	2,099
Administration recovery	45,393	....	45,393	9,478
	230,535	....	230,535	245,020
	$ 1,939,904	$ 4,651,573	$ 6,591,477	$ 5,796,783

Saskatoon Region Community College

Schedule of Sponsored Program Revenue

Schedule 2

For the Year Ended June 30, 1987

	Cost-Shared/ NSIM Program	*SSDP Program*	*Canadian Job Strategies*	*1987*	*1986*
Provincial Government					
Operating grant	$	$ 1,372,354	$	$ 1,372,354	$ 1,319,873
Supplemental payments	4,369	....	....	4,369	75,439
Sponsored program payments	2,341,381	....	....	2,341,381	1,937,265
	2,345,750	1,372,354	....	3,718,104	3,332,577
Federal Government					
Sponsored program payments	....	....	399,248	399,248	....
Tuition fees	532,462	1,759	....	534,221	492,894
Less: Fee refunds	....	....	....	....	(80)
	532,462	1,759	....	534,221	492,814
Other Revenue					
Sundry	....	....	....	....	2,200
Resale of material	....	....	....	....	4,979
Administration	....	....	....	....	2,890
	....	....	....	....	10,069
	$ 2,878,212	$ 1,374,113	$ 399,248	$ 4,651,573	$ 3,835,460

Schedule of Expenses — Flat Grant Program Direct/Support

Schedule 3

For the Year Ended June 30, 1987

	1987	*1986*
Salaries and benefits	$ 947,026	$ 961,852
Agency payments	160,235	150,166
Advertising and promotion	98,665	67,385
Rentals —		
Building	43,473	46,109
Furniture and Equipment	1,156	226
Office —		
Postage	8,856	9,434
Supplies and stationery	15,315	14,623
Telephone	18,048	12,658
Cartage	3,019	9,099
Instructional —		
Materials	41,047	48,691
Materials for resale	18,070	11,479
Books	576	885
In-service training	3,040	3,740
Repairs and maintenance	225	281
Sundry	4,901	5,747
Professional fees	200	....
Travel —		
Instructional staff	3,533	4,298
Regular employees	2,582	2,588
Fee assistance	5,490	5,652
Other	920	2,171
	$ 1,376,377	$ 1,357,084

Saskatoon Region Community College

Schedule of Expenses — Flat Grant Administrative

Schedule 4

For the Year Ended June 30, 1987

	1987	*1986*
Salaries and benefits	$ 223,125	$ 248,056
Board expenses	34,317	25,640
Rentals —		
Office	53,577	57,459
Furniture and equipment	19,669	21,337
Professional services —		
Computer services	4,908	4,645
Audit	1,673	1,518
Legal	4,963	1,518
Office expenses —		
Supplies and stationery	4,945	4,759
Utilities	5,663	9,677
Small equipment	6,953	376
Postage	2,952	3,145
Telephone	6,011	4,219
Bank charges	5,047	5,225
Insurance	2,562	3,762
Cartage	4,221	1,161
Taxes	12,238	16,249
Sundry	341	180
Repairs and maintenance	11,138	8,003
Employees travel	5,182	4,451
In-service training	1,763	1,241
Other	35	358
	$ 411,283	$ 422,979

Schedule of Expenses — Cost-Shared/NSIM Program

Schedule 5

For the Year Ended June 30, 1987

	1987	*1986*
Salaries and benefits	$ 2,234,062	$ 1,827,632
Rentals —		
Building	284,635	238,229
Office equipment	90,315	159,473
Office —		
Postage	3,405	4,618
Supplies and stationery	17,065	15,403
Telephone	27,013	16,489
Utilities	28,712	23,487
Cartage	13,330	5,567
Other office expenses	16,850	21,908
Taxes	46,564	37,915
Course Costs —		
Agency payments	18,222	12,015
Instructional material	53,721	50,866
Dues and subscriptions	4,457	3,179
Other course costs	16,578	14,148
In-service training	14,608	8,675
Travel	20,502	24,920
Other	1,451	900
Repairs and maintenance —		
Building	47,690	26,173
Equipment	20,736	13,921
	$ 2,959,916	$ 2,505,518

Saskatoon Region Community College

Schedule of Expenses — Saskatchewan Skills Development Program (SSDP)

Schedule 6

For the Year Ended June 30, 1987

	1987	*1986*
Salaries and benefits	$ 814,405	$ 910,114
Rentals —		
Buildings	326,622	183,816
Office equipment	74,554	76,779
Office —		
Postage	1,679	1,461
Supplies and stationery	11,647	15,190
Telephone	14,598	9,711
Cartage	6,991	5,173
Other office expenses	10,843	17,880
Course Costs —		
Agency payment	54,586	25,147
Instructional material	25,736	41,521
Dues and subscriptions	1,020	1,359
Other course costs	11,209	22,177
In-service training	8,978	8,641
Travel	4,162	4,667
Other	....	35
Repairs and maintenance —		
Building	257	32
Equipment	6,827	6,239
	$ 1,374,114	$ 1,329,942

Schedule of Expenses — Canadian Job Strategies

Schedule 7

For the Year Ended June 30, 1987

	1987
Salaries and Benefits	$ 212,237
Rentals —	
Office equipment	28,824
Course costs —	
Agency payment	44,484
Instructional material	17,022
Dues and subscriptions	73
Other course costs	11,168
In-service training	685
Repairs and maintenance —	
Equipment	3,050
	$ 317,543

Saskatoon Region Community College

Notes to Financial Statements

For the Year Ended June 30, 1987

1. **Accounting Policies**

General

The accounting policies followed by the College are in accordance with accounting procedures outlined for Saskatchewan Community Colleges.

Operating Fund

All activities of the College are accounted for in the operating fund. Payments on fixed asset purchases are recorded as an expense of the operating fund.

Revenue and expenses, and the resulting surplus or deficit, in the operating fund are separated into flat grant program and sponsored program. Each surplus is designated to offset future expenses of the respective program and is not available for appropriation by any other program.

Capital Fund

Fixed assets are recorded at cost in the capital fund in the year of acquisition. Donated fixed assets are recorded at their estimated fair market value at the time of the donation.

On disposal of fixed assets, the net book value is removed from fixed assets and any associated gain or loss on disposal is reflected as an increase or decrease of capital fund surplus.

Depreciation

Since the cost of fixed assets is recorded as an expense in the year of acquisition, no provision for depreciation is recorded in the operating fund. Depreciation is reported as a direct reduction of the surplus in the capital fund and respective fixed assets are shown net of accumulated depreciation.

Depreciation in the capital fund is provided using the declining balance method at the annual rate of 20% for furniture and equipment and for audio-visual equipment. Amortization of leasehold improvements is calculated on a straight-line basis over the respective lease term.

2. **Subsequent Event**

On April 28, 1987, the Saskatchewan Government announced that technical institutes, urban community colleges and technical training centres will be amalgamated into one provincial institute. Legislation, passing this proposal, is expected to take place in the fall of 1987 and, at that time, the Saskatoon Region Community College will merge with and become part of the newly created Saskatchewan Institute of Applied Science and Technology (SIAST).

3. **Long-Term Leases**

Lease payments for administrative and program facilities are approximately $681,000 per annum for the leases expiring in:

1991	$ 414,600
1992	266,400
	$ 681,000

Any leases for facilities not required upon merger with the Saskatchewan Institute of Applied Science & Technology, are expected to be assumed by the Crown Assets Management Corporation of the Province of Saskatchewan.

Saskatoon Region Community College

Auditors' Report

To the Members of the Board

We have examined the balance sheet of the Saskatoon Region Community College as at December 31, 1987 and the statements of revenue and expenses, surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the college as at December 31, 1987 and the results of its operations and the changes in its financial position for the period then ended in accordance with accounting principles as described in note 1 to the financial statements, applied on a basis consistent with that of the preceding period.

Saskatoon, Saskatchewan,
March 18, 1988.

Guthrie & Partners,
Chartered Accountants.

Balance Sheet

As at December 31, 1987

Operating Fund

Assets (Note 2)

			December 31, 1987	*June 30, 1987*
Current Assets				
Accounts receivable —				
Department of Advanced Education			$ 380,449	$ 780,043
Other			507,367	142,023
Prepaid expenses			75,336	39,891
			963,152	961,957
Bursary Funds in Trust			11,906	12,613
			975,058	974,570
Capital Fund				
Assets (Note 2)				
	Cost	*Accumulated Depreciation*		
Fixed Assets (notes 1 and 3)				
Furniture and equipment	$ 454,213	$ 221,655	$ 232,558	$ 295,677
Audio-visual equipment	84,676	47,396	37,280	41,422
Leasehold improvements	252,364	152,662	99,702	126,155
	791,253	421,713	369,540	463,254
			$ 1,344,598	$ 1,437,824

Operating Fund

Liabilities (Note 2)

	December 31, 1987	*June 30, 1987*
Current Liabilities		
Bank advances	$ 116,869	$ 63,407
Accounts payable and accrued liabilities	209,557	464,924
Tuition fees received in advance	60,725	50,606
Accountable advances from Department of Advanced Education	394,420	165,000
	781,571	743,937
Bursary Trust Liability	11,906	12,613
	793,477	756,550
Equity (Note 2)		
Surplus — Flat Grant Program	157,182	218,020
Surplus — Sponsored Program	24,399	–
	181,581	218,020
	975,058	974,570
Capital Fund		
Equity (Note 2)		
Surplus	369,540	463,254
	$ 1,344,598	$ 1,437,824

Saskatoon Region Community College

Statement of Surplus

For the Period Ended December 31, 1987

Operating Fund — Flat Grant Program

	6 Months Ended December 31, 1987	*12 Months Ended June 30, 1987*
Balance — Beginning of Period	$ 218,020	$ 172,183
Net revenue (expenses) for the period	(60,838)	45,837
Balance — End of Period	$ 157,182	$ 218,020
Operating Fund — Sponsored Program		
Balance — Beginning of Period	$	$ ....
Net revenue for the period	24,399	....
Balance — End of Period	$ 24,399	$ ....
Capital Fund		
Balance — Beginning of Period	$ 463,254	$ 471,719
Fixed assets purchased out of operating fund	1,494	114,125
Depreciation and amortization of fixed assets	(45,005)	(115,887)
Proceeds on disposal of fixed assets	(37,279)	(255)
Gain (loss) on disposal of fixed assets	(12,924)	(6,448)
Balance — End of Period	$ 369,540	$ 463,254

Statement of Revenue and Expenses

For the Period Ended December 31, 1987

	Flat Grant Program	*Sponsored Program*	*6 Months Ended December 31, 1987*	*12 Months Ended June 30, 1987*
Revenue (Schedule 1)				
Provincial Government	$ 216,629	$ 551,378	$ 768,007	$ 4,786,672
Federal Government	....	170,150	170,150	399,248
Tuition fees	351,951	902,244	1,254,195	1,175,022
Other revenue	46,376	....	46,376	230,535
	614,956	1,623,772	2,238,728	6,591,477
Expenses				
Flat grant program (Schedule 3)	517,834	....	517,834	1,376,377
Flat grant administrative (Schedule 4)	156,466	....	156,466	411,283
Cost-shared/NSIM/SSDP program (Schedule 5)	....	1,429,223	1,429,223	4,334,030
Canadian Job Strategies (Schedule 6)	....	170,150	170,150	317,543
	674,300	1,599,373	2,273,673	6,439,233
Net Revenue (Expenses) before Capital Transactions	(59,344)	24,399	(34,945)	152,244
Capital Transactions				
Purchase of fixed assets	1,494	....	1,494	106,407
Net Revenue (Expenses) for the Period	$ (60,838)	$ 24,399	$ (36,439)	$ 45,837

Saskatoon Region Community College

Statement of Changes in Financial Position

For the Period Ended December 31, 1987

	6 Months Ended December 31, 1987	*12 Months Ended June 30, 1987*
Cash from (Used in) Operations		
Net revenue for the period	$ (36,439)	$ 45,837
Items not involving cash —		
Depreciation	45,005	115,887
(Gain) loss on disposal of fixed assets	12,924	6,448
	21,490	168,172
Changes in operating working capital —		
Accounts receivable — Department of Advanced Education	399,594	178,513
— Other	(365,344)	(4,123)
Prepaid expenses	(35,445)	(10,980)
Accounts payable and accrued liabilities	(255,367)	132,850
Tuition fees received in advance	10,119	9,483
Accountable advances from Department of Advanced Education	229,420	(187,000)
	4,467	286,915
Cash from (Used in) Investments		
Proceeds on disposal of fixed assets	37,279	255
Purchase of fixed assets	(1,494)	(114,125)
Change in Capital Fund	(93,714)	(8,465)
	(57,929)	(122,335)
Net Change in Cash	(53,462)	164,580
Cash — Beginning of Period	(63,407)	(227,987)
Cash — End of Period	$ (116,869)	$ (63,407)

Schedule of Revenue

Schedule 1

For the Period Ended December 31, 1987

	Flat Grant Program	*Sponsored Program (Schedule 2)*	*6 Months Ended December 31, 1987*	*12 Months Ended June 30, 1987*
Provincial Government				
Operating grant	$ 168,000	$ 11,673	$ 179,673	$ 2,278,618
Supplemental payments	48,629	462,858	511,487	88,773
Sponsored program payments	....	76,847	76,847	2,419,281
	216,629	551,378	768,007	4,786,672
Federal Government				
Sponsored program payments	....	170,150	170,150	399,248
Tuition fees	401,670	902,244	1,303,914	1,298,541
Less: Fee refunds	(49,719)	....	(49,719)	(123,519)
	351,951	902,244	1,254,195	1,175,022
Other Revenue				
Interest	3,775	....	3,775	24,037
Rental — office space	2,680	....	2,680	7,896
Sundry	1,729	....	1,729	11,039
Resale of material	12,269	....	12,269	35,412
Rental — equipment	1,494	....	1,494	106,406
PESP refunds	22	....	22	352
Administration recovery	24,407	....	24,407	45,393
	46,376	....	46,376	230,535
	$ 614,956	$ 1,623,772	$ 2,238,728	$ 6,591,477

Saskatoon Region Community College

Schedule of Sponsored Program Revenue

Schedule 2

For the Period Ended December 31, 1987

	Cost-Shared/ SSDP/NSIM Program	*Canadian Job Strategies*	*6 Months Ended December 31, 1987*	*12 Months Ended June 30, 1987*
Provincial Government				
Operating grant	$ 11,673	$	$ 11,673	$ 1,372,354
Supplemental payments	462,858	....	462,858	4,369
Sponsored program payments	76,847	....	76,847	2,341,381
	551,378	....	551,378	3,718,104
Federal Government				
Sponsored program payments	....	139,105	139,105	399,248
Supplemental payments	....	31,045	31,045	....
	....	170,150	170,150	399,248
Tuition Fees	902,244	....	902,244	534,221
	$ 1,453,622	$ 170,150	$ 1,623,772	$ 4,651,573

Schedule of Expenses — Flat Grant Program Direct/Support

Schedule 3

For the Period Ended December 31, 1987

	6 Months Ended December 31, 1987	*12 Months Ended June 30, 1987*
Salaries and benefits	$ 378,886	$ 947,026
Agency payments	52,104	160,235
Advertising and promotion	25,932	98,665
Rentals —		
Building	24,262	43,473
Furniture and equipment	....	1,156
Office —		
Postage	....	8,856
Supplies and stationery	....	15,315
Telephone	....	18,048
Cartage	422	3,019
Instructional —		
Materials	17,671	41,047
Materials for resale	13,961	18,070
Books	582	576
In-service training	656	3,040
Repairs and maintenance	....	225
Sundry	....	4,901
Professional fees	....	200
Travel —		
Instructional staff	24	3,533
Regular employees	599	2,582
Fee assistance	2,735	5,490
Other	....	920
	$ 517,834	$ 1,376,377

Saskatoon Region Community College

Schedule of Expenses — Flat Grant Administrative

Schedule 4

For the Period Ended December 31, 1987

	6 Months Ended December 31, 1987	*12 Months Ended June 30, 1987*
Salaries and benefits	$ 66,237	$ 223,125
Board expenses	6,657	34,317
Rentals —		
Office	31,859	53,577
Furniture and equipment	5,829	19,669
Professional services —		
Computer services	2,273	4,908
Audit	4,273	1,673
Legal	745	4,963
Office expenses —		
Supplies and stationery	3,904	4,945
Utilities	1,275	5,663
Small equipment	....	6,953
Postage	1,304	2,952
Telephone	6,530	6,011
Bank charges	6,084	5,047
Insurance	3,029	2,562
Cartage	4,291	4,221
Taxes	4,433	12,238
Sundry	187	341
Repairs and maintenance	6,544	11,138
Employees travel	774	5,182
In-service training	238	1,763
Other	....	35
	$ 156,466	$ 411,283

Schedule of Expenses — Cost-Shared/NSIM/SSDP Program

Schedule 5

For the Period Ended December 31, 1987

	6 Months Ended December 31, 1987	*12 Months Ended June 30, 1987*
Salaries and benefits	$ 998,602	$ 3,048,467
Rentals —		
Building	336,953	611,257
Office equipment	46,948	164,869
Office —		
Postage	1,161	5,084
Supplies and stationery	3,647	28,712
Telephone	14,462	41,611
Utilities	10,081	28,712
Cartage	19,087	20,321
Other office expenses	20,637	27,693
Taxes	25,459	46,564
Course Costs —		
Agency payments (recovery)	(96,622)	72,808
Instructional material	24,655	79,457
Dues and subscriptions	2,916	5,477
Other course costs	2,771	27,787
In-service training	3,277	23,586
Travel	2,911	24,664
Other	300	1,451
Repairs and maintenance —		
Building	8,585	47,947
Equipment	3,393	27,563
	$ 1,429,223	$ 4,334,030

Saskatoon Region Community College

Schedule of Expenses — Canadian Job Strategies

Schedule 6

For the Period Ended December 31, 1987

	6 Months Ended December 31, 1987	12 Months Ended June 30, 1987
Salaries and benefits	$ 42,429	$ 212,237
Rentals —		
Office equipment	....	28,824
Course Costs—		
Agency payment	105,425	44,484
Instructional material	(1,660)	17,022
Dues and subscriptions	9	73
Other course costs	23,331	11,168
In-service training	....	685
Repairs and maintenance —		
Equipment	616	3,050
	$ 170,150	$ 317,543

Notes to Financial Statements

For the Period Ended December 31, 1987

1. **Accounting Policies**

General

The accounting policies followed by the College are in accordance with accounting procedures outlined for Saskatchewan Community Colleges.

Operating Fund

All activities of the College are accounted for in the operating fund. Payments on fixed asset purchases are recorded as an expense of the operating fund.

Revenue and expenses, and the resulting surplus or deficit, in the operating fund are separated into flat grant program and sponsored program. Each surplus is designated to offset future expenses of the respective program and is not available for appropriation by any other program.

Capital Fund

Fixed assets are recorded at cost in the capital fund in the year of acquisition. Donated fixed assets are recorded at their estimated fair market value at the time of the donation.

On disposal of fixed assets, the net book value is removed from fixed assets and any associated gain or loss on disposal is reflected as an increase or decrease of capital fund surplus.

Depreciation

Since the cost of fixed assets is recorded as an expense in the year of acquisition, no provision for depreciation is recorded in the operating fund. Depreciation is reported as a direct reduction of the surplus in the capital fund and respective fixed assets are shown net of accumulated depreciation.

Depreciation in the capital fund is provided using the declining balance method at the annual rate of 20% for furniture and equipment and for audio-visual equipment. Amortization of leasehold improvements is calculated on a straight-line basis over the respective lease term.

2. **Subsequent Event**

Effective January 1, 1988, legislation was passed to amalgamate all technical institutes, urban community colleges and technical training centres into one provincial institute. At that time, the Saskatoon Region Community College merged with and became part of the newly created Saskatchewan Institute of Applied Science and Technology (SIAST).

3. **Long-Term Leases**

Lease payments for administrative and program facilities are approximately $681,000 per annum for the leases expiring in:

1991	$	414,600
1992		266,400
	$	681,000

4. **Contingent Liability**

During the period, the Saskatoon Region Community College terminated leases for two copiers, by exercising a loss of funding option in the lease agreement, as a result of the amalgamation into SIAST. The supplier is demanding that lease payments of approximately $155,700 be made until the expiration of the leases. To-date, it is not possible to determine the loss, if any, which may be incurred as a result of this dispute.

5. **Comparative Figures**

Certain of the June 30, 1987 financial statement figures have been reclassified to correspond to the December 31, 1987 financial statement presentation.

South East Region Community College

Auditor's Report

To the Board of Directors

I have examined the balance sheets of the South East Region Community College as at June 30, 1987 and the statements of revenue and expenditures, capital fund surplus, current operating fund surplus, appropriated surplus and changes in financial positions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the College as at June 30, 1987 and the results of its operations for the year then ended, in accordance with the stated basis of accounting applied on a basis consistent with that of the preceding year.

Weyburn, Saskatchewan,
August 24, 1987.

Fred V. Milleker,
Chartered Accountant.

Capital Fund Balance Sheet

As at June 30, 1987

Assets

	Cost	*Accumulated depreciation*	*1987*	*1986*
Teaching aid equipment	$ 110,719	$ 70,495	$ 40,224	$ 53,575
Office equipment	82,831	47,717	35,114	9,162
	$ 193,550	$ 118,212	$ 75,338	$ 62,737
Capital Surplus				
Equity in Capital Assets			$ 75,338	$ 62,737

Current Operating Fund Balance Sheet

As at June 30, 1987

Assets	*1987*	*1986*
Current Assets		
Cash	$ 47,036	$ 2,266
Accounts receivable	134,651	130,547
Inventory of program supplies, text books and office supplies — at cost	12,937	14,376
Prepaid expenses	4,657	7,295
	199,281	154,484
Other Assets		
Deposits	75	75
	$ 199,356	$ 154,559
Liabilities		
Current Liabilities		
Accounts payable	$ 27,660	$ 39,661
Prepaid tuition	850	1,888
Advance payable — Department of Continuing Education	15,000	20,937
	43,510	62,486
Surplus		
Surplus — Unappropriated	155,846	92,073
	$ 199,356	$ 154,559

South East Region Community College

Statement of Capital Fund Surplus

For the Year Ended June 30, 1987

	1987	*1986*
Balance — Beginning of Year	$ 62,737	$ 47,764
Add: Capital expenditure from revenue	33,618	8,189
Capital expenditure from sponsored programs	....	22,468
	96,355	78,421
Less: Loss on disposal of assets	2,182	....
Depreciation for the year	18,835	15,684
	21,017	15,684
Balance — End of Year	$ 75,338	$ 62,737

Statement of Current Operating Fund Surplus

For the Year Ended June 30, 1987

Balance — Beginning of Year	$ 92,073	$ 77,790
Prior year's adjustment	14,454	....
	106,527	77,790
Excess revenue for the year	49,319	14,283
Balance — End of Year	$ 155,846	$ 92,073

Statement of Changes in Financial Position

For the Year Ended June 30, 1987

	Current Operating Fund		*Capital Fund*	
	1987	*1986*	*1987*	*1986*
Surplus for the year	$ 49,319	$ 14,283	$	$ ....
Add: Transfers from Revenue Fund to Capital Fund — capital expenditures	....	....	33,618	8,189
Proceeds from disposal of assets	....	....	6,400	....
Recoveries direct from sponsored programs	....	....	....	22,468
Prior year's adjustment	14,454	....	....	....
Meter deposit recovered	....	115	....	....
	63,773	14,398	40,018	30,657
Less: Capital Expenditure	....	....	40,018	30,657
	....	....	40,018	30,657
Net increase for the year	63,773	14,398	....	....
Fund Balance — Beginning of Year	91,998	77,600	....	....
Fund Balance — End of Year	$ 155,771	$ 91,998	$	$ ....
Represented by:				
Current assets	199,281	154,484	....	....
Current liabilities	43,510	62,486	....	....
	$ 155,771	$ 91,998	$	$ ....

South East Region Community College

Current Operating Fund
Statement of Revenue and Expenditures
For the Year Ended June 30, 1987

	Unsponsored Programs		*Sponsored Programs*		*Total*	
	1987	*1986*	*1987*	*1986*	*1987*	*1986*
Revenue						
Operating grant	$ 660,396	$ 628,848	$	$	$ 660,396	$ 628,848
Sponsored program payments	....	....	387,964	442,601	387,964	442,601
Tuition fees	179,619	150,331	61,367	22,303	240,986	172,634
Interest revenue	4,695	6,533	....	....	4,695	6,533
Accommodation certificate centre	....	....	....	34	....	34
Miscellaneous revenue	45,721	27,772	....	....	45,721	27,772
Administration recovery	....	....	113,663	109,360	113,663	109,360
Language funding	....	....	650	20,024	650	20,024
Supplementary grants	2,013	....	6,055	....	8,068	....
Total Revenue	892,444	813,484	569,699	594,322	1,462,143	1,407,806
Expenditures						
Program expenses — direct (Schedule 1)	210,340	201,164	447,598	463,976	657,938	665,140
— supportive (Schedule 2)	379,309	374,530	90,464	105,066	469,773	479,596
Administration expense	251,495	240,598	....	....	251,495	240,598
Total Expenditures	841,144	816,292	538,062	569,042	1,379,206	1,385,334
Excess Revenue Over Expenditure	51,300	(2,808)	31,637	25,280	82,937	22,472
Transferred to Capital Fund	31,675	404	1,943	7,785	33,618	8,189
Surplus (Deficit) for the Year	$ 19,625	$ (3,212)	$ 29,694	$ 17,495	$ 49,319	$ 14,283

South East Region Community College

Schedule of Direct Program Expenses

For the Year Ended June 30, 1987

Schedule 1

	Unsponsored Programs		*Sponsored Programs*		*Total*	
	1987	*1986*	*1987*	*1986*	*1987*	*1986*
Advertising	$ 8,287	$ 11,292	$ 5,850	$ 9,566	$ 14,137	$ 20,858
Agency payments	54,300	41,883	25,893	11,503	80,193	53,386
Instructor in-service training	304	2,012	72	846	376	2,858
Supplies and materials	1,564	1,636	12,392	33,808	13,956	35,444
Administration	1,469	1,775	2,812	2,487	4,281	4,262
Telephone and postage	2,271	1,246	3,228	2,430	5,499	3,676
Stationery and supplies	....	....	24	7,646	24	7,646
Cartage	10	639	1,811	1,409	1,821	2,048
Facility rental	31,913	23,892	78,348	76,548	110,261	100,440
Equipment rental	6,469	9,413	38,076	14,565	44,545	23,978
Equipment repairs	....	....	280	10,297	280	10,297
Instruction expense	84,379	88,525	271,983	280,396	356,362	368,921
Employee benefits — U.I.C. and C.P.P.	390	1,505	....	....	390	1,505
Workers' Compensation insurance	422	384	474	986	896	1,370
Travel	18,254	16,921	6,254	11,489	24,508	28,410
Bad debts	308	....	101	....	409	....
Program development	....	41	....	....	....	41
	$ 210,340	$ 201,164	$ 447,598	$ 463,976	$ 657,938	$ 665,140

South East Region Community College

Schedule 2

Schedule of Supportive Program Expenses
For the Year Ended June 30, 1987

	Unsponsored Program		*Sponsored Program*		*Total*	
	1987	*1986*	*1987*	*1986*	*1987*	*1986*
Advertising	$ 5,645	$ 7,906	$	$	$ 5,645	$ 7,906
Postage	9,806	12,282	....	380	9,806	12,662
Supplies and materials	7,254	9,767	....	380	7,254	10,147
Subscriptions and instructional materials	299	438	....	238	299	676
Telephone	16,138	18,616	5,964	4,706	22,102	23,322
Branch office rental	20,354	20,448	....	....	20,354	20,448
Branch office utilities	1,943	1,724	....	....	1,943	1,724
Branch office equipment repairs	312	275	....	....	312	275
Equipment rental	3,072	4,902	443	290	3,515	5,192
Janitorial services	2,930	3,084	....	....	2,930	3,084
Repair and maintenance	284	....	....	....	284	....
Repairs — teaching aids	817	146	....	....	817	146
Salaries — administrative	152,032	146,882	54,687	62,149	206,719	209,031
— clerical	104,446	93,582	16,651	20,632	121,097	114,214
Employee benefits — U.I.C. and C.P.P.	10,920	11,066	2,667	2,792	13,587	13,858
— Pension	14,373	15,660	3,568	3,960	17,941	19,620
— Insurance plan	2,072	2,314	572	658	2,644	2,972
— Dental plan	596	....	287	....	883	....
Workers' Compensation insurance	1,265	309	....	....	1,265	309
Travel	15,596	16,113	4,011	5,572	19,607	21,685
In-service training	1,291	1,581	536	775	1,827	2,356
Contact committee expense	2,909	139	....	....	2,909	139
College Native Advisory Committee expense	....	....	945	2,534	945	2,534
Staff employment expense	154	36	133	....	287	36
Special projects	672	1,356	....	....	672	1,356
Career services materials	4,129	5,904	....	....	4,129	5,904
	$ 379,309	$ 374,530	$ 90,464	$ 105,066	$ 469,773	$ 479,596

South East Region Community College

Notes to Financial Statements

June 30, 1987

1. **Summary of Significant Accounting Procedures:**

These balance sheets and abstracts have been prepared in accordance with accounting practices which vary in certain respects from generally accepted accounting principles. The more significant practices are as follows:

Fund Accounting:

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system, to segregate those transactions of a particular activity. These funds are:

(a) **Current Operating Fund**

This fund contains the current revenues, expenditures, assets, and liabilities pertaining to the general operations of the entity. Included in current operating fund expenditures are transfers to the capital fund for purchase of capital assets.

(b) **Capital Fund**

The capital fund contains the capital assets which are teaching aids and office equipment, pertaining to the capital fund and the equity in the capital fund assets.

Purchases of equipment are financed either by transfers from the current operating fund, capital grants, sale of property and equipment, and capital loans. Depreciation is provided on the equipment using the declining balance method at the annual rate of 20%.

Westside Community College

Auditors' Report

Board of Directors
Westside Community College

We have examined the Operating Fund and Capital Fund balance sheets of the Westside Community College as at June 30, 1987, and the statement of revenue and expenditures for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at June 30, 1987, and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles as described in Note 1 to the Operating Fund applied on a basis consistent with that of the preceding year.

Saskatoon, Saskatchewan,
August 10, 1987.

Brown & Riggs,
Chartered Accountants.

Balance Sheet — Operating Fund

June 30, 1987

Exhibit 1

Assets	*1987*	*1986*
Current:		
Bank	$ 6,484	$ ....
Accounts receivable	171,128	133,666
Prepaid expenses	10,911	10,921
	$ 188,523	$ 144,587
Liabilities		
Current:		
Cheques written in excess of bank balance	$	$ 8,410
Accounts payable — trade	9,986	10,006
— Province of Saskatchewan (Note 2)	40,527	37,857
Deferred revenue	....	2,500
	50,513	58,773
Fund Balance		
Surplus, beginning of the year	85,814	128,673
Excess (Deficiency) of Revenue over Expenditures	52,196	(42,859)
Surplus, end of the year	138,010	85,814
	$ 188,523	$ 144,587

The accompanying notes are an integral part of these financial statements.

Westside Community College

Statement of Revenue and Expenditures

Exhibit 2

for the year ended June 30, 1987

	1987	1986
Revenue:		
Program Fund — Operating grants	$ 1,152,561	$ 893,210
Training Centre Fund — Operating grant	474,116	491,557
Administration Fund — Operating grant	464,568	418,824
— Other sponsored program grants	172,683	206,006
— Employment grants	....	8,164
— Rentals	54,104	38,589
— Tuition fees	14,730	16,327
— Interest	571	1,787
— Administration charges	138,296	125,287
— Sundry	947	1,500
	845,899	816,484
	2,472,576	2,201,251
Expenditures:		
Program Fund (Schedule 1)	1,152,561	893,210
Training Centre Fund (Schedule 2)	474,116	491,557
Administration Fund (Schedule 3)	747,358	814,665
Contributions to Capital Fund	46,345	44,678
	2,420,380	2,244,110
Excess (Deficiency) of Revenue over Expenditures	$ 52,196	$ (42,859)

The accompanying notes are an integral part of these financial statements.

Notes to the Financial Statements

Exhibit 3

for the year ended June 30, 1987

1. **Significant Accounting Policies:**

Fixed Assets —

Fixed assets are expensed against operations in the year they are purchased. Fixed assets are reported in a separate Capital Fund and therefore are not reflected on the balance sheet of the Administration Fund.

Operations —

Revenues and expenditures include the operations of the College's three funds — Administration Fund, Program Fund and Training Centre Fund.

2. **Account Payable — Province of Saskatchewan:**

The account payable represents amounts collected by the College for rents collected on trailers purchased by the Program Fund and for meals served which were paid for out of Training Centre operating funds.

Westside Community College

Schedule of Expenditures — Program Fund

for the year ended June 30, 1987

Exhibit 4
Schedule 1

	1987	*1986*
Advertising and Promotion:		
Advertising	$ 670	$ 559
Course Costs:		
Agency payments	105,120	53,663
Reference and library books	....	46,207
In-service training	1,380	900
Instructional materials and supplies	134,137	42,117
Research and consultation	....	9,639
Capital expenditures	3,715	68,567
Other	1,740	23
Training allowance	84,270	24,250
	330,362	245,366
Program Office Expenses:		
Dues and subscriptions	....	470
Licences, taxes and insurance	....	1,395
Telephone and telecommunications	6,913	7,527
Utilities and services	31,664	40,417
Freight	9,927	6,604
Other	1,508	270
	50,012	56,683
Rentals:		
Grounds and buildings	63,772	31,291
Automobiles	....	1,859
Instructional equipment	45,535	38,450
Office equipment	6,333	4,342
	115,640	75,942
Repairs and Maintenance:		
Building and structures	49,560	55,911
Equipment	270	1,234
	49,830	57,145
Salaries and Employee Benefits:		
Salaries — Janitorial	....	12,746
— Instructors	394,783	296,913
— Other	....	5,516
Employee benefits	17,636	15,211
	412,419	330,386
Travel Expenses:		
Travel and conferences — Instructors	92,121	23,343
— Trainees	97,850	91,457
Field trips	3,657	12,329
	193,628	127,129
	$ 1,152,561	$ 893,210

The accompanying notes are an integral part of these financial statements.

Westside Community College

Schedule of Expenditures — Training Centre Fund

for the year ended June 30, 1987

Exhibit 4
Schedule 2

	1987	1986
Expenditures:		
Salaries and employee benefits	$ 236,236	$ 252,788
Rent	82,827	99,907
Repairs and maintenance	26,408	24,213
Residence materials and supplies	5,155	2,656
Groceries	59,832	73,294
Travel	9,223	2,067
Utilities	27,586	25,944
Phone	2,249	2,715
Freight	1,620	1,542
Office	1,534	1,942
Legal and audit	2,200	2,460
Training	325	....
Recreation supplies	1,996	1,460
Capital expenditures	16,925	569
	$ 474,116	$ 491,557

The accompanying notes are an integral part of these financial statements.

Westside Community College

Exhibit 4
Schedule 3

Schedule of Expenses — Administration Fund

for the year ended June 30, 1987

	1987	*1986*
Administration and Program Support:		
Advertising and promotion	$ 7,292	$ 1,709
Instructional materials	16,471	23,586
Board of Directors — Honorarium	8,400	9,850
— Travel	19,165	16,912
— Memberships and other	2,405	4,634
Contact Committee — honorarium and travel	4,338	6,209
Staff development	875	1,698
Bank charges and interest	3,178	2,371
Subscriptions	341	743
Insurance	12,392	14,627
Taxes	1,066	1,247
Postage	3,924	3,717
Office supplies	10,843	7,352
Telephone	17,402	17,634
Utilities	11,867	11,445
Freight	109	635
Legal and audit	7,046	6,734
Consulting	3,684	7,733
Rentals	43,991	28,576
Building repairs	25,751	9,192
Equipment repairs	647	2,184
Vehicle expenses	17,725	25,655
Travel	37,484	34,905
Instructional contract	13,397	9,428
	269,793	248,771
Personnel:		
Salaries — Administrative staff	111,784	119,821
— Program support	153,852	203,077
— Janitorial	14,327	7,271
Employee benefits	23,590	29,719
	303,553	359,888
Other Sponsored Programs:		
Advertising and promotion	910	1,070
Phone	2,567	877
Freight	33	122
Rentals	15,356	25,900
Repairs and maintenance	137	375
Research and consultation	....	6,428
Salaries	62,681	76,964
Employee benefits	3,980	4,918
Supplies and stationery	1,856	5,636
Travel	72,070	69,754
Training	6,300	6,125
Utilities	826	926
Reference materials	3,014	2,676
Administration	206	....
Vehicle	4,076	4,235
	174,012	206,006
	$ 747,358	$ 814,665

The accompanying notes are an integral part of these financial statements.

Westside Community College

Balance Sheet — Capital Fund

Exhibit 5

June 30, 1987

	1987	*1986*
Assets		
Land	$ 500	$ 500
Buildings	304,789	268,323
Equipment	137,268	130,930
Furniture and fixtures	41,064	40,598
Automotive	81,131	85,828
	564,752	526,179
Less — Accumulated depreciation	344,808	314,294
	$ 219,944	$ 211,885
Fund Surplus		
Balance, beginning of the year	$ 211,885	$ 206,938
Plus contributions (Note 2):		
Administration Fund	46,345	44,678
Proceeds from disposal	3,725	4,539
Insurance proceeds	....	3,616
	50,070	52,833
Less — Disposals	2,761	6,800
— Provision for depreciation	39,250	41,086
	42,011	47,886
Balance, end of the year	$ 219,944	$ 211,885

The accompanying notes are an integral part of these financial statements.

Westside Community College

Notes to the Financial Statements

Exhibit 6

for the year ended June 30, 1987

1. **Significant Accounting Policies:**

Depreciation —

Depreciation is recorded on the declining balance basis at the following rates:

Building	5%
Equipment, furniture and fixtures	20%
Automotive	30%

Fixed Assets —

	1987			1986
	Cost	*Accumulated Depreciation*	*Net*	*Net*
Land	$ 500	$	$ 500	$ 500
Buildings	304,789	167,678	137,111	115,879
Equipment	137,268	86,297	50,971	57,282
Furniture and fixtures	41,064	29,541	11,523	13,934
Automotive	81,131	61,292	19,839	24,290
	$ 564,752	$ 344,808	$ 219,944	$ 211,885

2. **Contribution to Fund Surplus:**

Acquisitions of fixed assets are charged as expenditures in the operating fund of the college.

The following additions and disposals of fixed assets were incurred during the 1987 fiscal period:

Additions:

Building — office addition	$ 36,466
Equipment — Synchro Recorder	617
— Binding machine	718
— Cheque protector	734
— Audio Visual Dissolve Unit	990
— 2 Slide Projectors	1,184
— Projector Equipment	1,224
— Vacuum	871
	6,338
Furniture and Fixtures — Filing cabinet	466
Automotive — 1986 GMC ½ ton	6,800
Total Additions	$ 50,070

Disposals:

Automotive — 1983 GMC — (Proceeds $3,725) — Net book value	$ 2,761

Westside Community College

Auditors' Report

Board of Directors
Westside Community College

We have examined the Operating Fund and Capital Fund balance sheets of the Westside Community College as at December 31, 1987, and the statement of revenue and expenditures for the six month period then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the College as at December 31, 1987, and the results of its operations and the changes in its financial position for the six months then ended in accordance with accounting principles as described in Note 1 to the Financial Statements applied on a basis consistent with that of the preceding year.

Saskatoon, Saskatchewan,
February 29, 1988.

Brown & Riggs,
Chartered Accountants.

Balance Sheet — Operating Fund

December 31, 1987

Assets

	December 31, 1987	*June 30, 1987*
Current:		
Bank	$ 27,681	$ 6,484
Accounts receivable	133,300	171,128
Prepaid expenses	2,571	10,911
	$ 163,552	$ 188,523
Liabilities		
Current:		
Accounts payable — Trade	$ 29,088	$ 9,986
— Province of Saskatchewan (Note 2)	48,291	40,527
	77,379	50,513
Fund Balance		
Surplus, beginning period	138,010	85,814
Excess (Deficiency) of Revenue over Expenditures	(51,837)	52,196
Surplus, end of period	86,173	138,010
	$ 163,552	$ 188,523

The accompanying notes are an integral part of these financial statements.

Westside Community College

Balance Sheet — Capital Fund

December 31, 1987

Assets

	December 31, 1987	*June 30, 1987*
Land	$ 500	$ 500
Buildings	325,531	304,789
Equipment	137,968	137,268
Furniture and fixtures	41,064	41,064
Automotive	81,131	81,131
	586,194	564,752
Less — Accumulated Depreciation	361,996	344,808
	$ 224,198	$ 219,944
Liabilities		
Obligations under capital lease (Note 5)	$ 15,889	$ ....
Fund Surplus		
Balance, beginning of period	219,944	211,885
Plus Contributions:		
Administration Fund	6,490	46,345
Proceeds from disposal	....	3,725
	6,490	50,070
Less — Interest on capital lease	937	....
— Disposals	....	2,761
— Provision for depreciation	17,188	39,250
	18,125	42,011
Balance, end of period	208,309	219,944
	$ 224,198	$ 219,944

The accompanying notes are an integral part of these financial statements.

Statement of Revenue and Expenditures

for the six months ended December 31, 1987
(with comparative figures for the twelve months ended June 30, 1987)

	December 31, 1987 (6 months)	*June 30, 1987 (12 months)*
Revenue:		
Program Fund — Operating grants	$ 333,727	$ 1,152,561
Training Centre Fund — Operating grant	136,768	474,116
Administration Fund — Operating grant	160,470	464,568
— Other sponsored program grants	849	172,683
— Rentals	11,100	54,104
— Tuition fees	1,088	14,730
— Interest	1,250	571
— Administration charges	48,528	138,296
— Sundry	1,336	947
	224,621	845,899
	695,116	2,472,576
Expenditures:		
Program Fund (Schedule 1)	333,727	1,152,561
Training Centre Fund (Schedule 2)	136,768	474,116
Administration Fund (Schedule 3)	269,968	747,358
Contributions to Capital Fund	6,490	46,345
	746,953	2,420,380
Excess (Deficiency) of Revenue over Expenditures	$ (51,837)	$ 52,196

The accompanying notes are an integral part of these financial statements.

Westside Community College

Notes to the Financial Statements

for the six months ended December 31, 1987
(with comparative figures for the twelve months ended June 30, 1987)

1. **Significant Accounting Policies:**

Operating Fund —

Revenues and expenditures include the operations of the College's three funds — Administration Fund, Program Fund and Training Centre Fund.

Fixed assets are expensed against operations in the year they are purchased. Fixed assets are reported separately on the Capital Fund Balance Sheet and therefore are not reflected on the balance sheet of the Operating Fund.

Capital Fund —

The capital fund contains only the property and equipment owned by the College. Purchases of property and equipment are financed either by transfers from the Operating Fund or from Capital loans.

Depreciation —

Depreciation is recorded on the declining balance basis at the following rates:

Building	5%
Equipment, furniture and fixtures	20%
Automotive	30%

2. **Account Payable — Province of Saskatchewan:**

The account payable represents amounts collected by the College for rents collected on trailers purchased by the Program Fund and for meals served which were paid for out of Training Centre operating funds.

3. **Amalgamation:**

On December 31, 1987, Westside Community College was amalgamated into Northlands Career College.

4. **Fixed Assets:**

	December 31, 1987			*June 30, 1987*
	Cost	Accumulated Depreciation	Net	Net
Land	$ 500	$	$ 500	$ 500
Buildings	325,531	175,571	149,960	137,111
Equipment	137,968	91,463	46,505	50,971
Furniture and fixtures	41,064	30,695	10,369	11,523
Automotive	81,131	64,267	16,864	19,839
	$ 586,194	$ 361,996	$ 224,198	$ 219,944

5. **Obligation Under Capital Lease:**

The College is purchasing a building and lot in Stony Rapids under a lease purchase arrangement. The payments required by the lease are $965 per month, including interest at ten per cent, until June 1989.

Westside Community College

Program Fund — Schedule of Expenditures **Schedule 1**

for the six months ended December 31, 1987
(with comparative figures for the twelve months ended June 30, 1987)

	December 31, 1987 (6 months)	*June 30, 1987 (12 months)*
Advertising and Promotion:		
Advertising	$	$ 670
Course Costs:		
Agency payments	27,721	105,120
In-service training	....	1,380
Instructional materials and supplies	48,029	134,137
Capital expenditures	791	3,715
Other	....	1,740
Training allowance	....	84,270
	76,541	330,362
Program Office Expenses:		
Telephone and telecommunications	12,658	6,913
Utilities and services	10,721	31,664
Freight	2,795	9,927
Other	88	1,508
	26,262	50,012
Rentals:		
Grounds and buildings	9,310	63,772
Instructional equipment	1,156	45,535
Office equipment	2,591	6,333
	13,057	115,640
Repairs and Maintenance:		
Buildings and structures	14,720	49,560
Equipment	1,618	270
	16,338	49,830
Salaries and Employee Benefits:		
Salaries — Instructors	124,836	394,783
Employee benefits	5,855	17,636
	130,691	412,419
Travel Expenses:		
Travel and conferences — Instructors	33,459	92,121
— Trainees	37,326	97,850
Field trips	53	3,657
	70,838	193,628
	$ 333,727	$ 1,152,561

The accompanying notes are an integral part of these financial statements.

Westside Community College

Training Centre Fund — Schedule of Expenditures

Schedule 2

for the six months ended December 31, 1987
(with comparative figures for the twelve months ended June 30, 1987)

	December 31, 1987 (6 months)	*June 30, 1987 (12 months)*
Expenditures:		
Salaries and employee benefits	$ 91,252	$ 236,236
Rent	2,825	82,827
Repairs and maintenance	12,837	26,408
Residence materials and supplies	....	5,155
Groceries	13,336	59,832
Travel	1,162	9,223
Utilities	12,565	27,586
Phone	262	2,249
Freight	311	1,620
Office	178	1,534
Legal and audit	2,040	2,200
Training	....	325
Recreation supplies	....	1,996
Capital expenditures	....	16,925
	$ 136,768	$ 474,116

The accompanying notes are an integral part of these financial statements.

Westside Community College

Administration Fund — Schedule of Expenditures

Schedule 3

for the six months ended December 31, 1987
(with comparative figures for the twelve months ended June 30, 1987)

	December 31, 1987 (6 months)	June 30, 1987 (12 months)
Administration and Program Support:		
Advertising and promotion	$ 687	$ 7,292
Instructional materials	390	16,471
Board of Directors — Honorarium	8,290	8,400
— Travel	15,309	19,165
— Memberships and other	4,959	2,405
Contact Committee — honorarium and travel	1,366	4,338
Staff development	....	875
Bank charges and interest	910	3,178
Subscriptions	282	341
Insurance	6,848	12,392
Taxes	4,662	1,066
Postage	1,270	3,924
Office supplies	1,824	10,843
Telephone	8,468	17,402
Utilities	9,082	11,867
Freight	163	109
Legal and audit	5,680	7,046
Consulting and research	3,000	3,684
Rentals	5,980	43,991
Building repairs	664	25,751
Equipment repairs	1,146	647
Vehicle expenses	9,784	17,725
Travel	14,412	37,484
Instructional contract	13,205	13,397
	118,381	269,793
Personnel:		
Salaries — Administrative staff	55,944	111,784
— Program support	77,548	153,852
— Janitorial	4,010	14,327
Employee benefits	13,047	23,590
	150,549	303,553
Other Sponsored Programs:		
Advertising and promotion	....	910
Phone	15	2,567
Freight	....	33
Rentals	550	15,356
Repairs and maintenance	....	137
Salaries	....	62,681
Employee benefits	....	3,980
Supplies and stationery	....	1,856
Travel	422	72,070
Training	....	6,300
Utilities	....	826
Reference materials	....	3,014
Administration	51	206
Vehicle	....	4,076
	1,038	174,012
	$ 269,968	$ 747,358

The accompanying notes are an integral part of these financial statements.

Cattle Marketing Deductions Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the statement of receipts and payments of the Cattle Marketing Deductions Fund for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement of receipts and payments presents fairly the cash position of the fund as at March 31, 1988 and its receipts and payments for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
July 18, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Cattle Marketing Deductions Fund

Statement of Receipts and Payments

Year Ended March 31, 1988
(with comparative figures at March 31, 1987)

	1988	*1987*
Receipts		
Collections under sections 3 and 4 of The Cattle Marketing Deductions Act and regulations	$ 968,989	$ 523,799
Less: Commissions on collections	29,636	20,676
	939,353	503,123
Bank and investment interest	52,408	38,732
Total receipts	991,761	541,855
Payments		
Grants (Schedule 1)	686,131	474,793
Advisory Committee expenses	2,272	2,375
Refund of deductions	13,952	8,754
Total payments	702,355	485,922
Excess of receipts over payments	289,406	55,933
Total cash and investments, beginning of year	516,290	460,357
Total cash and investments, end of year	$ 805,696	$ 516,290

(See accompanying notes to the financial statements)

Notes to Financial Statement

March 31, 1988

1. **Accounting Policy**
   (a) These financial statements are prepared on a cash basis, whereby revenues are recorded as collected and expenditures are charged to the accounts as payments are made. Accordingly, the financial position of the fund at March 31, 1988, does not include accounts receivable of $188,389 (1987 — $85,750), accrued interest receivable of $148 (1987 — $3,135), commissions payable of $5,652 (1987 — $3,430), and accounts payable of $27 (1987 — $3,500).
   (b) The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Department of Agriculture.
2. **Legislative Authority**
   (a) Pursuant to the provisions of The Cattle Marketing Voluntary Deductions Amendment Act, 1983 proclaimed into force August 29, 1983, the Cattle Marketing Voluntary Deductions Act Trust Fund was continued as the Cattle Marketing Deductions Fund and the assets and liabilities of the Cattle Marketing Voluntary Deductions Act Trust Fund were deemed to be the assets and liabilities of the fund.
   (b) The fund is administered by an Advisory Committee established under the Act who authorize all expenditures from the fund subject to the approval of the Minister of Agriculture.

Cattle Marketing Deductions Fund

Schedule of Grants

Year Ended March 31, 1988

Schedule 1

	1988	*1987*
Canadian Cattlemen's Association:		
Operating Expenses	$ 81,811	$ 106,773
National Beef Information Centre	87,000	87,000
National Advertising Campaign	257,250	133,260
	426,061	327,033
Veterinary Infectious Disease Organization	75,000	50,000
Saskatchewan Feed Testing Lab	65,000	....
University of Saskatchewan — Animal and Poultry Science	50,000	50,000
Saskatchewan Division — Beef Information Centre	25,000	....
Saskatchewan Livestock Association	15,000	....
Dr. Andrew Schmitz	14,000	9,500
Saskatchewan Cattle Feeders' Association	7,220	7,085
Saskatchewan Feed Grain Users Association	5,000	....
Saskatchewan Stock Grower's Association — Saskatchewan Beef Information Centre	3,500	6,200
Saskatchewan Agricultural Hall of Fame	350	350
Saskatchewan Artificial Breeders Association	....	24,625
	$ 686,131	$ 474,793

Horned Cattle Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of the Horned Cattle Fund as at March 31, 1988 and the statements of revenue, expenditure and operating surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
July 18, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Horned Cattle Fund

Balance Sheet

Statement 1

March 31, 1988
(with comparative figures at March 31, 1987)

	1988	*1987*
Assets		
Current:		
Cash	$ 33,746	$ 75,936
Marketable securities, at cost which approximates market	322,882	198,923
Accrued interest receivable	75	38
Inventory of cattle (Note 3)	507,145	510,407
Advance (Note 4)	30,000	....
	$ 893,848	$ 785,304
Liabilities and Operating Surplus		
Current Liabilities:		
Accounts payable	$ 12,506	$ 4,085
Operating surplus — Statement 2	881,342	781,219
	$ 893,848	$ 785,304

(See accompanying notes to the financial statements)

Horned Cattle Fund

Statement of Revenue, Expenditure and Operating Surplus

Statement 2

Year Ended March 31, 1988
(with comparative figures for the previous year)

	1988	*1987*
Revenue		
Collections under Section 3 and 4 of The Horned Cattle Purchases Act	$ 208,841	$ 206,492
Less: Commission on collections	5,876	20,630
	202,965	185,862
Pathlow Beef Project (Note 3)	247,806	335,780
Bank and investment interest	24,839	17,598
Miscellaneous revenue	....	2,400
Total revenue	475,610	541,640
Expenditure		
Grants (Schedule 1)	101,701	102,997
Pathlow Beef Research Project — operating costs	267,922	227,375
Department of Agriculture — The Horned Cattle Purchases Act Advisory Committee — meeting expenses	5,864	3,759
Total expenditure	375,487	334,131
Excess of revenue over expenditure	100,123	207,509
Operating surplus, beginning of year	781,219	573,710
Operating surplus, end of year	$ 881,342	$ 781,219

(See accompanying notes to the financial statements)

Statement of Changes in Financial Position

Statement 3

Year Ended March 31, 1988
(with comparative figures for the previous year)

	1988	*1987*
Cash provided by operating activities:		
Excess revenue over expenditure	$ 100,123	$ 207,509
Net change in non-cash working capital balances related to operations*	(18,354)	(108,655)
Total cash provided by operating activities	81,769	98,854
Cash position at beginning of year	274,859	176,005
Cash position at end of year	$ 356,628	$ 274,859
Cash position comprises cash and marketable securities		
*Accrued interest receivable	$ (37)	$ 1,354
Advance	(30,000)	....
Inventory	3,262	(113,339)
Accounts payable	8,421	3,330
	$ (18,354)	$ (108,655)

(See accompanying notes to the financial statements)

Horned Cattle Fund

Notes To The Financial Statements

March 31, 1988

1. **Accounting Policy**

(a) The financial statements of the Horned Cattle Fund are prepared on an accrual basis of accounting with the following modifications:

Collections and grant payments under The Horned Cattle Purchases Act are recognized in the accounts on a cash basis. Accordingly, accounts receivable of $37,215 (1987 — $33,418) and commissions payable of $558 (1987 — $3,342) are not included in this statement.

(b) The Fund has not been charged with any occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Department of Agriculture.

(c) Cattle inventory is valued at approximate realizable value at the fiscal year end (Note 3).

2. **Legislative Authority**

Pursuant to the provisions of The Horned Cattle Purchases Amendment Act, 1983 proclaimed into force October 1, 1983, the Horned Cattle Trust Fund was continued as the Horned Cattle Fund and the assets and liabilities of the Horned Cattle Trust Fund are deemed to be the assets and liabilities of the Fund.

The purpose of this Fund is to promote research and development in the livestock industry.

3. **Inventory of Cattle**

In view of the difficulty which exists in assigning on a rational basis the costs of production to animals at various stages of maturity and since the correlation between costs and revenue is not nearly as close as in most businesses, the inventory of cattle held is valued at approximate realizable value at the fiscal year. The corresponding changes in inventory from one year to the next have been described as Appreciation (decline) in value of opening herd.

Revenue from Pathlow Beef Project

	1988	*1987*
Cattle sales	$ 251,068	$ 222,441
Appreciation (decline) in value of opening herd	(3,262)	113,339
Total revenue	$ 247,806	$ 335,780

4. **Advance**

The Fund has entered into an arrangement whereby an amount of $30,000 was advanced to the SouthWest Forage Association to be used to acquire cattle for the purposes of the beef-forage research project being conducted by the Swift Current Research Station. The agreement terminates March 31, 1989 at which time the advance will be repaid. The agreement may be extended beyond the termination date if mutually agreed.

Schedule of Grants

Schedule 1

Year Ended March 31, 1988
(with comparative figures for the previous year)

	1988	*1987*
Canadian Western Agribition Association	$ 35,000	$ 35,000
University of Saskatchewan (Department of Animal and Poultry Science)	30,000	31,500
Melfort Agricultural Society	17,560	17,560
Saskatchewan Holstein-Friesen Association	8,000	12,000
Saskatchewan Livestock Association	5,000	....
Saskatchewan Junior Hereford Association	3,500	....
Alpine — Agro Ltd.	1,641	....
Saskatchewan Young Canadian Simmentalers	1,000	1,489
Western College of Veterinary Medicine	....	5,000
Biosystems Consulting Ltd. (Black Fly Project)	....	1,000
Ag. Canada Melfort Research Station	....	(552)
	$ 101,701	$ 102,997

(See accompanying notes to the financial statements)

Forest Renewal and Development Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Forest Renewal and Development Fund as at March 31, 1988, and the statements of revenue, expenditure and fund balance for the period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Forest Renewal and Development Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the period then ended in accordance with the accounting principles described in Note 1 to the financial statements.

Regina, Saskatchewan,
January 27, 1989.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

As at March 31, 1988

Statement 1

Assets	
Current:	
Due from Consolidated Fund	$ 4,130,356
Accounts receivable	171,416
Total Assets	$ 4,301,772
Liabilities and Fund Balance	
Accounts payable (Note 3)	$ 1,045,508
Fund balance (Statement 2)	3,256,264
Total Liabilities and Fund Balance	$ 4,301,772

(See accompanying notes to the financial statements)

Statement of Revenue, Expenditures and Fund Balance

Period Ended March 31, 1988 (See Note 2)

Statement 2

Revenue:	
Federal Government of Canada — Softwood Lumber Products export charges	$ 4,301,772
Total Revenue	4,301,772
Expenditure:	
Forestation Projects	
— Site Preparation and Planning	591,275
— Cone Collections	89,494
— Operation of P.A. Nursery	263,290
— Operations of Big River Nursery	101,449
Total Expenditure	1,045,508
Excess of revenue over expenditure	3,256,264
Fund Balance, beginning of year	—
Fund balance, end of year — Statement 1	$ 3,256,264

(See accompanying notes to the financial statements)

Forest Renewal and Development Fund

Notes to the Financial Statements

March 31, 1988

1. **Accounting Policies**

   The accounts of the Fund are maintained on an accrual basis of accounting.

   Pursuant to subsection 14.1(4) of The Department of Parks and Renewable Resources Act, the Softwood Lumber Product Export charge revenue is recognized to the extent of the amount paid by the Government of Canada pursuant to The Softwood Lumber Products Export Charges Act (Canada). An account receivable is recorded for receipts from the Government of Canada subsequent to the year end which relate to charges prior to the year end.

2. **Establishment of the Fund**

   The Forest Renewal and Development Fund was established in November 1987, under an amendment to The Department of Parks and Renewable Resources Act, with retroactive effect to January 1, 1987. The attached financial statements reflect operations for the fiscal period ended March 31, 1988. The assets of this Fund may be used to:

   - establish new forest growth on provincial lands;
   - develop and enhance the provincial timber resource;
   - conduct research and surveys required in the development or enhancement of the provincial timber resource.

3. **Accounts Payable**

   Treasury Board has given authority that the Resource Protection and Development Revolving Fund will undertake reforestation activities on behalf of the Forest Renewal and Development Fund and will recover from that fund, costs for those activities. The $1,045,508 represents the amount owing to the Resource Protection and Development Revolving Fund.

Assurance Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of the Assurance Fund as at March 31, 1988 and the statement of receipts, payments and transfers to Consolidated Fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
July 11, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

As at March 31, 1988

	1988	1987
Assets		
Cash	$ 4,987	$ 2,719
10¾% Province of Saskatchewan, Debentures, December 21, 1988 at cost (market value — $75,825; 1987 — $78,188)	72,281	72,281
	$ 77,268	$ 75,000
Liabilities and Fund Balance		
Due to the Consolidated Fund (Note 5)	$ 2,268	$ ....
Fund balance (Note 4)	75,000	$75,000
	$ 77,268	$ 75,000

(See accompanying notes to the financial statements)

Statement of Receipts, Payments and Transfers to Consolidated Fund

Statement 2

Year Ended March 31, 1988

	1988	1987
Receipts:		
Fees: Land Titles Registration District (Note 3)		
— Battleford	$ 7,926	$ 9,411
— Humboldt	4,621	4,970
— Moose Jaw	10,092	8,288
— Prince Albert	9,776	13,656
— Regina	34,454	39,685
— Saskatoon	31,035	33,199
— Swift Current	6,652	7,024
— Yorkton	4,183	4,857
	108,739	121,090
Other:		
Interest	8,063	8,063
Claim recovery	....	2,930
Other	....	62
Total receipts	$ 116,802	$ 132,145
Payments:		
Claims incurred (Note 2(b))	24,241	5,018
Excess of receipts over payments	92,561	127,127
Less current revenue refund (Note 5)	2,268	....
Transfers to Consolidated Fund (Note 4)	$ 90,293	$ 127,127

(See accompanying notes to the financial statements)

Assurance Fund

Notes to Financial Statements

March 31, 1988

1. **Accounting Policy**
   (a) The Assurance Fund has adopted the modified cash basis of accounting wherein revenue is recorded as collected and expenditures are recorded when payments are made except that revenue of the current fiscal year received prior to April 30 of the next fiscal year is recorded as revenue of the period, and expenditures for claims made before March 31 and paid before April 30 of the next fiscal year are recorded as expenditures for the period.

   (b) The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Department of Justice.

2. **Legislative Authority**
   (a) The fund was established pursuant to Section 106 of The Territories Real Property Act, the Statutes of Canada, 1886, and pursuant to Section 236 of The Land Titles Act is held by the Minister of Finance as trust moneys.

   (b) The fund, in accordance with the provisions of Sections 197 and 198 of The Land Titles Act, is used to pay the amount of any judgement recovered against the registrar by any person who sustained a loss or damage, through an omission, mistake or misfeasance of the registrar or an official in his office in the execution of his duties.

3. **Fees**
   The Land Titles Fees Regulations (O.C. 1004/83), issued pursuant to Section 233 of The Land Titles Act, as amended by The Land Titles Amendment Act, 1981 which came into force August 1, 1983, provides that the fund shall receive 1% of all fees actually received by each registrar.

4. **Transfers to Consolidated Fund**
   Pursuant to the provisions in Section 236(3) of The Land Titles Act, the Lieutenant Governor in Council has directed that sums in excess of $75,000 be transferred to and form part of the Consolidated Fund.

5. **Current Revenue Refund**
   A current revenue refund was processed to provide monies to cover two claims against the Assurance Fund received prior to March 31, 1988. The claims were not paid prior to April 30, 1988 and are reflected as due to the Consolidated Fund.

Public Employees Dental Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Public Employees Dental Fund as at December 31, 1986 and the statements of revenue, expenses and fund balance and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with the preceding year.

Regina, Saskatchewan,
August 5, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

Statement 1

As at December 31

	1986	*1985*
Assets		
Cash	$ 116,105	$ 1,336,863
Short-term investments (at cost which approximates market value)	4,485,096	1,783,393
Accounts receivable	327,711	196,687
Total Assets	$ 4,928,912	$ 3,316,943
Liabilities and Fund Balance		
Liabilities:		
Accounts payable	$ 8,072	$ 24,138
Unpaid claims	216,245	172,680
	224,317	196,818
Fund balance (Statement 2) (Note 5)	4,704,595	3,120,125
Total liabilities and fund balance	$ 4,928,912	$ 3,316,943

(See accompanying notes to the financial statements)

Statement of Revenue, Expenses and Fund Balance

Statement 2

Year Ended December 31

	1986	*1985*
Revenue:		
Premiums (Note 5)	$ 3,712,546	$ 2,064,454
Interest	361,066	232,840
Other	3,902	392
	4,077,514	2,297,686
Expenses:		
Adjudication fees	108,399	102,164
Claims	2,384,645	1,451,324
	2,493,044	1,553,488
Excess of revenue over expenses	1,584,470	744,198
Fund balance, beginning of year	3,120,125	2,375,927
Fund balance, end of year	$ 4,704,595	$ 3,120,125

(See accompanying notes to the financial statements)

Public Employees Dental Fund

Statement of Changes in Cash Resources

Statement 3

Year Ended December 31

	1986	1985
Cash provided by (used in):		
Operating Activities		
Premiums received	$ 3,603,274	$ 2,294,658
Investment income received	337,019	226,307
Other income received	6,423	392
Claims paid	(2,341,080)	(1,406,019)
Adjudication fees paid	(124,691)	(96,582)
Net increase in cash position	1,480,945	1,018,756
Cash position, beginning of year	3,120,256	2,101,500
Cash position, end of year	$ 4,601,201	$ 3,120,256
Represented by:		
Cash	$ 116,105	$ 1,336,863
Short-term investments	4,485,096	1,783,393
	$ 4,601,201	$ 3,120,256

(See accompanying notes to the financial statements)

Notes to Financial Statements

December 31, 1986

1. **Description of the Plan**

The Public Employees Dental Plan, which came into effect February 1, 1982, was established under the provision of Section 31(2) of The Department of Revenue and Financial Services Act. The Plan is designed to promote good dental health among plan members by reducing the members' costs for preventive, routine and major dental services.

Claims are adjudicated and processed for payment by The Canada Life Assurance Company.

2. **Significant Accounting Policies**

a) **Basis of Accounting**

The accounts are maintained on an accrual basis of accounting.

b) **Unpaid Claims**

The provision for unpaid claims represents a provision for the cost of claims reported but not paid prior to year end and an estimate of claims yet to be reported based upon the claims settlement experience.

c) **Investments**

Investments are recorded at cost.

3. **Fund Balance**

Fund balance represents the accumulated premiums and investment earnings reduced by claim payments and adjudication fees. The fund balance, together with future premiums and investment earnings, is available to provide for the payment of future claims to plan members.

4. **Related Party Transactions**

Pursuant to Section 31 of The Department of Revenue and Financial Services Act, the costs of administering the plan are borne by the Consolidated Fund. These costs are not reflected in the accompanying financial statements.

5. **Premium Holiday**

All participating employers were granted a premium holiday for the period July 1, 1987 to March 31, 1988. The estimated forfeited premium revenue to the Plan during this period was approximately $2,432,000.

Public Employees Disability Income Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Public Employees Disability Income Fund as at December 31, 1986 and the statement of revenue, expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
October 3, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

Statement 1

As At December 31

	1986	*1985*
Assets		
Cash	$ 128,457	$ 367,531
Short term investments	594,786	1,186,031
Investments (Note 3)	12,763,245	10,063,005
Accounts receivable	596,985	542,044
Total Assets	$ 14,083,473	$ 12,158,611
Liabilities and Fund Balance		
Liabilities:		
Accounts payable	$ 130,814	$ 116,685
Fund balance (Statement 2)	13,952,659	12,041,926
Total Liabilities and Fund Balance	$ 14,083,473	$ 12,158,611

(See accompanying notes to the financial statements)

Statement of Revenue, Expenditure and Fund Balance

Statement 2

Year Ended December 31

	1986	*1985*
Insurance Operations		
Revenue:		
Premiums	$ 3,666,880	$ 3,626,942
Expenses:		
Benefit payments	2,851,793	2,436,733
Administration	114,450	82,633
Other	1,732	773
	2,967,975	2,520,139
Insurance operations surplus	698,905	1,106,803
Investment Operations		
Revenue:		
Investment income	1,073,619	925,977
Gains on the sale of investments	188,481	60,305
	1,262,100	986,282
Expenses:		
Investment management fees	45,285	37,610
Other	4,987	4,113
	50,272	41,723
Investment operations surplus	1,211,828	944,559
Total surplus from operations	1,910,733	2,051,362
Fund balance, beginning of year	12,041,926	9,990,564
Fund balance, end of year — to Statement 1	$ 13,952,659	$ 12,041,926

(See accompanying notes to the financial statements)

Public Employees Disability Income Fund

Notes to the Financial Statements

December 31, 1986

1. **Description of the Fund**

The Public Employees Disability Income Fund is a special purpose fund used to account for the premiums, claims, investments and certain administrative transactions of the Disability Income Plan established under Section 31(2) of The Department of Revenue and Financial Services Act. Accordingly, the fund balance represents the accumulated excess of premiums and investment income earned over expenditures for claims and other expenses that, together with future contributions and earnings, is available to provide for the payment of benefits to participants.

This Plan came into effect December 1, 1979 and is managed by the Public Employees Benefits Agency. It provides certain public sector employees of the Province of Saskatchewan with a level of income protection during periods of occupational or total disability.

The Plan is administered under the terms of an agreement with The Mutual Life Assurance Company of Canada.

2. **Significant Accounting Policies**

a) **Basis of Accounting**

The accrual basis of accounting has been utilized in the preparation of these financial statements except as described in Note 2(b).

b) **Investments**

Investments are recorded at cost. Premiums and discounts on the purchase of bonds are not amortized. Gains or losses realized upon the sale of investments are recorded in the period of disposition.

3. **Investments**

	1986		*1985*	
	Cost	Market	Cost	Market
Stocks	$ 4,613,932	$ 5,375,190	$ 3,173,942	$ 3,800,349
Bonds	8,149,313	8,994,215	6,889,063	7,559,788
	$ 12,763,245	$ 14,369,405	$ 10,063,005	$ 11,360,137

4. **Related Party Transactions**

Pursuant to Section 31 of The Department of Revenue and Financial Services Act, certain costs of administering the Plan are borne by the Consolidated Fund. These costs are not reflected in these statements.

5. **Actuarial Valuation**

During the year, an actuarial study was commissioned to value the liability of making future payments to members disabled at the valuation date of December 31, 1986. The study established this valuation to be $14,131,432 at the valuation date.

Public Employees Disability Income Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Public Employees Disability Income Fund as at December 31, 1987 and the statement of revenue, expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
December 5, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

As At December 31

Statement 1

	1987	*1986*
Assets		
Cash	$ 283,068	$ 128,457
Short term investments	793,667	594,786
Investments (Note 3)	14,752,890	12,763,245
Accounts receivable	643,892	596,985
Total Assets	$ 16,473,517	$ 14,083,473
Liabilities and Fund Balance		
Liabilities:		
Accounts payable	$ 165,105	$ 130,814
Fund balance (Statement 2)	16,308,412	13,952,659
Total Liabilities and Fund Balance	$ 16,473,517	$ 14,083,473

(See accompanying notes to the financial statements)

Statement of Revenue, Expenditure and Fund Balance

Year Ended December 31

Statement 2

	1987	*1986*
Insurance Operations		
Revenue:		
Premiums	$ 3,661,781	$ 3,666,880
Expenses:		
Benefit payments	3,092,244	2,851,793
Administration	124,904	114,450
Other	1,320	1,732
	3,218,468	2,967,975
Insurance operations surplus	443,313	698,905
Investment Operations		
Revenue:		
Investment income	1,179,888	1,073,619
Gains on the sale of investments	781,172	188,481
	1,961,060	1,262,100
Expenses:		
Investment management fees	47,759	45,285
Other	861	4,987
	48,620	50,272
Investment operations surplus	1,912,440	1,211,828
Total surplus from operations	2,355,753	1,910,733
Fund balance, beginning of year	13,952,659	12,041,926
Fund balance, end of year — to Statement 1	$ 16,308,412	$ 13,952,659

(See accompanying notes to the financial statements)

Public Employees Disability Income Fund

Notes to the Financial Statements

December 31, 1987

1. **Description of the Fund**

The Public Employees Disability Income Fund is a special purpose fund used to account for the premiums, claims, investments and certain administrative transactions of the Disability Income Plan established under Section 31(2) of The Department of Revenue and Financial Services Act. Accordingly, the fund balance represents the accumulated excess of premiums and investment income earned over expenditures for claims and other expenses that, together with future contributions and earnings, is available to provide for the payment of benefits to participants.

This Plan came into effect December 1, 1979 and is managed by the Public Employees Benefits Agency. It provides certain public sector employees of the Province of Saskatchewan with a level of income protection during periods of occupational or total disability.

The Plan is administered under the terms of an agreement with The Mutual Life Assurance Company of Canada.

2. **Significant Accounting Policies**

a) **Basis of Accounting**

The accrual basis of accounting has been utilized in the preparation of these financial statements except as described in Note 2(b).

b) **Investments**

Investments are recorded at cost. Premiums and discounts on the purchase of bonds are not amortized. Gains or losses realized upon the sale of investments are recorded in the period of disposition.

3. **Investments**

	1987		*1986*	
	Cost	Market	Cost	Market
Stocks	$ 5,461,169	$ 5,561,553	$ 4,613,932	$ 5,375,190
Bonds	9,291,721	9,389,558	8,149,313	8,994,215
	$ 14,752,890	$ 14,951,111	$ 12,763,245	$ 14,369,405

4. **Related Party Transactions**

Pursuant to Section 31 of The Department of Revenue and Financial Services Act, certain costs of administering the Plan are borne by the Consolidated Fund. These costs are not reflected in these statements.

5. **Actuarial Valuation**

In 1986, an actuarial study was commissioned to value the liability of making future payments to members disabled at the valuation date of December 31, 1986. The study established this valuation to be $14,131,432 at the valuation date.

6. **Subsequent Events**

The Department of Revenue and Financial Services Amendment Act, 1988

a) Public Employees Benefits Agency Revolving Fund

Legislation amending The Department of Revenue and Financial Services Act, retroactive to April 1, 1988, was assented to on June 28, 1988. Section 32.1(2) of The Department of Revenue and Financial Services Act, as amended, established the Public Employees Benefits Agency Revolving Fund.

The Revolving Fund was established to account for all expenditures previously paid out of the Consolidated Fund for the administration of the Public Employees Benefits Agency (PEBA). In addition, the Minister of Finance may charge a fee for any services which he provides on behalf of the Revolving Fund through the Consolidated Fund. These costs will be charged by the Revolving Fund to the various pension funds and benefit programs administered by PEBA.

b) Costs of Administering the Public Employees Disability Income Fund

The Department of Revenue and Financial Services Act was further amended with the addition of subsection 31(6.1). Subsection 31(6.1) establishes that sums required for the purpose of administering the Public Employees Disability Income Fund shall be a charge on and paid out of that fund. These expenditures were previously paid out of the Consolidated Fund prior to the amendment. The annual operating expenditures for the 1988 year (April 1 — December 31) associated with the Plan's administration are estimated to be $133,000 and will be paid to the Public Employees Benefits Agency Revolving Fund.

Public Employees Group Life Insurance Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Public Employees Group Life Insurance Fund as at December 31, 1986 and the statement of revenue, expenses and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I consider necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1986 and the results of its operations and its changes in financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
September 28, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

Statement 1

As At December 31

	1986	*1985*
Assets		
Cash	$ 51,587	$ 146,146
Short-term investments	—	896,089
Investments (Note 3)	8,641,536	7,543,782
Accounts receivable	545,009	462,745
Total Assets	$ 9,238,132	$ 9,048,762
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$ 1,264,519	$ 972,217
Claims payable (Note 6)	1,362,039	1,603,222
Total Liabilities	2,626,558	2,575,439
Fund balance (Note 5) (Statement 2)	6,611,574	6,473,323
Total Liabilities and Fund Balance	$ 9,238,132	$ 9,048,762

(See accompanying notes to financial statements)

Public Employees Group Life Insurance Fund

Statement of Revenue, Expenses and Fund Balance

Statement 2

For the Year Ended December 31

	1986	*1985*
Insurance Operations		
Revenue:		
Premiums	$ 4,958,767	$ 5,275,284
Interest Income	—	42,602
	4,958,767	5,317,886
Expenses:		
Claims (Note 6)	5,576,286	6,668,727
Premium taxes	122,135	127,308
Retention charges	81,682	80,379
	5,780,103	6,876,414
Insurance Operations Deficit	821,336	1,558,528
Investment Operations		
Revenue:		
Investment income	725,338	691,948
Gain (loss) on sale of investments	369,609	93,308
	1,094,947	785,256
Expenses:		
Interest	91,463	24,041
Investment management fees	39,903	37,012
Other investment expenses	3,994	3,196
	135,360	64,249
Investment Operations Surplus	959,587	721,007
Total Surplus (Deficit) from Operations	138,251	(837,521)
Fund Balance, beginning of year	6,473,323	7,310,844
Fund Balance, end of year — to Statement 1	$ 6,611,574	$ 6,473,323

(See accompanying notes to financial statements)

Public Employees Group Life Insurance Fund

Notes to the Financial Statements

December 31, 1986

1. **Description of the Plan**

The Public Employees Group Life Insurance Fund is a special purpose fund used to account for the Group Life Insurance Plan established under Section 31(2) of The Department of Revenue and Financial Services Act.

This plan is managed by the Public Employees Benefits Agency and provides comprehensive Life Insurance coverage to certain members of the public service of the Province of Saskatchewan. The plan is administered under the terms of a policy issued by Mutual Life Assurance Company of Canada.

2. **Significant Accounting Policies**

(a) **Basis of Accounting**

The accrual basis of accounting has been utilized in the preparation of these financial statements except as described in Note 2(b).

(b) **Investments**

Investments are recorded at cost. Premiums and discounts on purchase of bonds are not amortized. Gains or losses realized upon the sale of investments are recorded in the period of disposition.

3. **Investments**

	1986		1985	
	Cost	*Market*	*Cost*	*Market*
Stocks	$ 3,115,212	$ 3,793,383	$ 2,625,315	$ 3,368,533
Bonds	5,526,324	6,020,720	4,918,467	5,361,345
Total	$ 8,641,536	$ 9,814,103	$ 7,543,782	$ 8,729,878

4. **Related Party Transactions**

Pursuant to section 31 of The Department of Revenue and Financial Services Act, certain costs of administering the plan are borne by the Consolidated Fund. These costs are not reflected in the accompanying financial statements.

5. **Fund Balance**

The Fund Balance represents the accumulated excess of premiums and investment income earned over expenditures for claims and other expenses.

In accordance with insurance industry practice, certain amounts are normally designated as reserves within the Fund Balance. Reserves are designated to provide for both unexpected fluctuations in experience from year to year and future liabilities associated with those individuals who have qualified for the waiver of premium benefit.

In the past, the Public Employees Benefits Agency estimated the value of these reserves using generally accepted methods established by the insurance industry. Information pertaining to the establishment of the current years reserves was unavailable to the Agency at the time of the financial statement preparation. An actuarial study is required to determine the current year's reserve for those individual's who have qualified for the waiver of premium benefit.

6. **Unusual Items**

Management of the Public Employees Group Life Insurance Fund was notified by the Excelsior Life Insurance Company on December 22, 1985 that certain claim payments relating to the 1980-82 calendar years had been erroneously excluded from their annual reports. Excelsior Life determined the amount of unrecorded claims and accrued interest to be $514,999.94 at December 31, 1985.

Litigation subsequently ensued and management of the Fund attended trial on this matter on September 23, 1987. The Judgement was released on December 21, 1987 and ruled in favour of the Excelsior Life Insurance Company for the full amount claimed at December 31, 1985, together with accrued interest at a rate of 7.46% per annum to the date of settlement.

The current year's financial statements include $38,418.80 of interest charges associated with the total liability of $553,418.74 at the balance sheet date.

7. **Subsequent Event**

Effective October 1, 1987, the premium rate charged for all participants in the Plan was increased from the current rate of $.20 per $1,000 of insurance coverage to a rate of $.25 per $1,000 of coverage.

Public Employees Group Life Insurance Fund

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Public Employees Group Life Insurance Fund as at December 31, 1987 and the statement of revenue, expenses and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
November 29, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

Statement 1

As at December 31

	1987	*1986*
Assets		
Cash	$ 108,748	$ 51,587
Short-term investments	495,936	—
Investments (Note 3)	7,404,422	8,641,536
Accounts receivable	644,462	545,009
Total Assets	$ 8,653,568	$ 9,238,132
Liabilities and Fund Balance		
Liabilities:		
Accounts payable	$ 874,237	$ 1,264,519
Claims payable (Note 6)	1,228,700	1,362,039
Total Liabilities	2,102,937	2,626,558
Fund balance (Note 5) (Statement 2)	6,550,631	6,611,574
Total Liabilities and Fund Balance	$ 8,653,568	$ 9,238,132

(See accompanying notes to the financial statements)

Public Employees Group Life Insurance Fund

Statement of Revenue, Expenses and Fund Balance

Statement 2

Year Ended December 31

	1987	*1986*
Insurance Operations		
Revenue:		
Premiums	$ 5,300,179	$ 4,958,767
Interest Expense	(65,595)	(85,502)
	5,234,584	4,873,265
Expenses:		
Claims (Note 6)	6,587,459	5,576,286
Premium taxes	140,468	122,135
Retention charges	96,700	81,682
	6,824,627	5,780,103
Insurance operations deficit	1,590,043	906,838
Investment Operations		
Revenue:		
Investment income	674,166	725,338
Gain (loss) on sale of investments	892,991	369,609
	1,567,157	1,094,947
Expenses:		
Interest	—	5,961
Investment management fees	37,871	39,903
Other investment expenses	186	3,994
	38,057	49,858
Investment operations surplus	1,529,100	1,045,089
Total Surplus (Deficit) from Operations	(60,943)	138,251
Fund balance, beginning of year	6,611,574	6,473,323
Fund balance, end of year — to Statement 1	$ 6,550,631	$ 6,611,574

(See accompanying notes to the financial statements)

Public Employees Group Life Insurance Fund

Notes to the Financial Statements

December 31, 1987

1. **Description of the Plan**

The Public Employees Group Life Insurance Fund is a special purpose fund used to account for the Group Life Insurance Plan established under Section 31(2) of The Department of Revenue and Financial Services Act.

This plan is managed by the Public Employees Benefits Agency and provides comprehensive Life Insurance coverage to certain members of the public service of the Province of Saskatchewan. The plan is administered under the terms of a policy issued by Mutual Life Assurance Company of Canada.

2. **Significant Accounting Policies**

a) **Basis of Accounting**

The accrual basis of accounting has been utilized in the preparation of these financial statements except as described in Note 2(b).

b) **Investments**

Investments are recorded at cost. Premiums and discounts on the purchase of bonds are not amortized. Gains or losses realized upon the sale of investments are recorded in the period of disposition.

3. **Investments**

	1987		*1986*	
	Cost	Market	Cost	Market
Stocks	$ 3,002,246	$ 3,038,799	$ 3,115,212	$ 3,793,383
Bonds	4,402,176	4,447,988	5,526,324	6,020,720
Total	$ 7,404,422	$ 7,486,787	$ 8,641,536	$ 9,814,103

4. **Related Party Transactions**

Pursuant to Section 31 of The Department of Revenue and Financial Services Act, certain costs of administering the plan are borne by the Consolidated Fund. These costs are not reflected in the accompanying financial statements.

5. **Fund Balance**

The Fund balance represents the accumulated excess of premiums and investment income earned over expenditures for claims and other expenses.

In accordance with insurance industry practice, certain amounts are normally designated as reserves within the Fund Balance. Reserves are designated to provide for both unexpected fluctuations in experience from year to year and future liabilities associated with those individuals who have qualified for the waiver of premium benefit.

In the past, the Public Employees Benefits Agency estimated the value of these reserves using generally accepted methods established by the insurance industry. Information pertaining to the establishment of the current years reserves was unavailable to the Agency at the time of the financial statement preparation. An actuarial study is required to determine the current year's reserve for those individual's who have qualified for the waiver of premium benefit.

6. **Unusual Items**

Management of the Public Employees Group Life Insurance Fund was notified by the Excelsior Life Insurance Company on December 22, 1985 that certain claim payments relating to the 1980-82 calendar years had been erroneously excluded from their annual reports. Excelsior Life determined the amount of unrecorded claims and accrued interest to be $514,999.94 at December 31, 1985.

Litigation subsequently ensued and management of the Fund attended trial on this matter on September 23, 1987. The Judgement was released on December 21, 1987 and ruled in favour of the Excelsior Life Insurance Company for the full amount claimed at December 31, 1985, together with accrued interest at a rate of 7.46% per annum to the date of settlement.

The current year's financial statements include $38,224.79 (1986 — $38,418.80) of interest charges and $5,266.30 of court costs associated with the total liability of $596,909.83 (1986 — $553,418.74) at the balance sheet date.

7. **Comparative Figures**

Certain figures have been reclassified to conform with the current year's presentation.

Public Employees Group Life Insurance Fund

Notes to Financial Statements — *(Concluded)*

8. **Subsequent Events — The Department of Revenue and Financial Services Amendment Act, 1988**

   a) **The Public Employees Benefits Agency Revolving Fund**

   Legislation amending The Department of Revenue and Financial Services Act, retroactive to April 1, 1988, was assented to on June 28, 1988. Section 32.1(2) of The Department of Revenue and Financial Services Act, as amended, established the Public Employees Benefits Agency Revolving Fund.

   The Revolving Fund was established to account for all expenditures previously paid out of the Consolidated Fund for the administration of the Public Employees Benefits Agency (PEBA). In addition, the Minister of Finance may charge a fee for any services which he provides on behalf of the Revolving Fund through the Consolidated Fund. These costs will be charged by the Revolving Fund to the various pension funds and benefit programs administered by PEBA.

   b) **Costs of Administering the Public Employees Group Life Insurance Fund**

   The Department of Revenue and Financial Services Act was further amended with the addition of subsection 31(6.1). Subsection 31(6.1) establishes that sums required for the purpose of administering the Public Employees Group Life Insurance Fund shall be a charge on and paid out of that fund. These expenditures were previously paid out of the Consolidated Fund prior to the amendment. The annual operating expenditures for the 1988 year (April 1 - December 31) associated with the Plan's administration are estimated to be $127,000 and will be paid to the Public Employees Benefits Agency Revolving Fund.

Social Services Central Trust Account

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Social Services Central Trust Account as at March 31, 1988 and the statements of revenue, expenditure and trust balance and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the trust account as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
July 22, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

Statement 1

At March 31

	1988	*1987*
Assets		
Cash	$ 5,398	$ 4,492
Marketable securities at par — Note 1(b) (market value — 1988 — $22,368; 1987 — $22,253)	23,000	23,000
Accrued interest	312	312
	$ 28,710	$ 27,804
Liabilities		
Trust Accounts (Statement 2):		
Armour Estate — Note 3	$ 8,099	$ 8,216
Family and youth allowance account	19,126	18,220
Unmarried parents' account	492	469
Ward trust account	993	899
	$ 28,710	$ 27,804

(See accompanying notes to the financial statements)

Social Services Central Trust Account

Statement of Revenue, Expenditure and Trust Balance **Statement 2**
Year Ended March 31

	1988	*1987*
Armour Estate		
Revenue		
— Interest distribution (Note 1(c))	$ 380	$ 400
Expenditure		
— To or on behalf of children's institutions	497	945
Decrease in trust account	(117)	(545)
Balance, beginning of year	8,216	8,761
Balance — end of year to Statement 1	$ 8,099	$ 8,216
Family and Youth Allowance Account		
Revenue		
— Interest distribution (Note 1(c))	$ 906	$ 958
Expenditure		
— Spending money and extra items for wards and payments to parents and wards on discharge	....	1,076
Increase (decrease) in trust account	906	(118)
Balance, beginning of year	18,220	18,338
Balance, end of year to Statement 1	$ 19,126	$ 18,220
Unmarried Parents' Account		
Revenue		
— Interest distribution (Note 1(c))	$ 23	$ 24
Expenditure		
— Payments to mothers	....	10
Increase in trust account	23	14
Balance, beginning of year	469	455
Balance, end of year to Statement 1	$ 492	$ 469
Ward Trust Account		
Revenue		
— Interest distribution (Note 1(c))	$ 54	$ 57
— Trust revenue	40	....
Expenditure		
— To parents on discharge	....	489
Increase (decrease) in trust account	94	(432)
Balance, beginning of year	899	1,331
Balance, end of year to Statement 1	$ 993	$ 899

(See accompanying notes to the financial statements)

Social Services Central Trust Account

Statement of Changes in Financial Position

Statement 3

Year Ended March 31

	1988	1987
Cash provided by (used in) operating activities:		
Excess of Revenue over Expenditure (Expenditure over Revenue)		
Armour Estate	$ (117)	$ (545)
Family and Youth Allowance Account	906	(118)
Unmarried Parents' Account	23	14
Ward Trust Account	94	(432)
Total Excess of Revenue over Expenditure (Expenditure over Revenue)	906	(1,081)
Changes in non-cash working capital:		
Decrease in Accrued Interest	....	37
Cash provided by (used in) operating activities	906	(1,044)
Cash position at beginning of year	4,492	5,536
Cash position at end of year	$ 5,398	$ 4,492

(See accompanying notes to the financial statements)

Notes to Financial Statements

March 31, 1988

1. **Accounting Policies**

(a) Basis of Accounting

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which are incurred prior to year-end are recorded as paid in the previous year.

(b) Investments

Investments are valued at par, the premiums and discounts having been written off at the date of acquisition. The acquisition of investments is made with the approval of the Investment Board.

(c) Interest Distribution

Interest received is credited on June 30 and December 31 to each beneficial interest in the trust account in proportion to its balance in the trust account at those dates.

(d) Dormant Accounts

The department has followed the practice whereby upon discharge, if the whereabouts of the children are unknown, the balances in their trust accounts may, after one year, be divided among the other members of the family, if they are in the care of the department. If there are no other children of the same family in the care of the department, the balances of the trust monies are divided among the other children in care.

All moneys belonging to Government wards, except family allowance payments, which have been lying dormant for six years are paid over to the Minister of Finance for deposit to the consolidated fund as budgetary revenue.

2. **Related Party Transactions**

In accordance with established government practice, the Trust Account has not been charged with any occupancy costs and no provision for such costs is reflected in these statements. These costs, together with certain general administrative and employee benefit costs, are absorbed by various departmental appropriations.

3. **Armour Estate**

Under Section 15 of The Department of Social Services Act, R.S.S. 1978 "the minister may accept grants . . . bequests for the purposes of the department and shall administer the same, subject to the terms of any trust imposed by the donor or testator thereof, for the purposes of the department." In accordance with the foregoing, the department has assumed administration of the Armour Estate from the Department of Finance. This estate was bequeathed to the Regina Children Home in 1929.

4. **Statutory Authority**

Pursuant to Section 13 of The Department of Social Services Act, Chapter D-23, R.S.S. 1978, the Social Services Central Trust Account was established for the purpose of receiving and disbursing monies for the benefit of individuals established as wards of the Government.

Social Services General Trust Account

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statement of financial position of the Social Services General Trust Account as at March 31, 1988 and the statements of revenue, expenditure and trust balance and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the trust account as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
August 4, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

Statement 1

At March 31

	1988	*1987*
Assets		
Cash	$ 14,069	$ 2,084
Accrued interest	182	195
	$ 14,251	$ 2,279
Liabilities		
Due to Consolidated Fund (Note 1(b))	$ 3,262	$ ....
Trust Accounts (Statement 2):		
Estates of deceased geriatric patients	....	167
Saskatchewan Assistance Plan recipients	766	2,112
Private donations	10,223	....
	$ 14,251	$ 2,279

(See accompanying notes to the financial statements)

Social Services General Trust Account

Statement of Revenue, Expenditure and Trust Balance

Statement 2

Year Ended March 31

	1988	1987
Due to Consolidated Fund		
Surplus monies (Note 1(b))	$ 3,262	$ ....
Estates of Deceased Geriatric Patients		
Revenue		
— Provincial special care homes	$ 352	$ 23,676
— Interest distribution (Note 1(c))	(42)	39
	310	23,715
Expenditure		
— Beneficiaries and administrators of estates	477	23,559
(Decrease) Increase in trust account	(167)	156
Balance, beginning of year	167	11
Balance, end of year to Statement 1	$	$ 167
Saskatchewan Assistance Plan Recipients		
Revenue		
— Department of Social Services	$ 2,887,531	$ 1,729,093
— Interest distribution (Note 1(c))	(531)	474
	2,887,000	1,729,567
Expenditure		
— To or on behalf of recipients	2,888,346	1,727,597
(Decrease) increase in trust account	(1,346)	1,970
Balance, beginning of year	2,112	142
Balance, end of year to Statement 1	$ 766	$ 2,112
Private Donations		
Revenue		
— Individuals	$ 10,000	$ 10,000
— Interest distribution (Note 1(c))	223	136
	10,223	10,136
Expenditure		
— To institutions	....	10,136
Increase (Decrease) in trust account	10,223	....
Balance, beginning of year	....	....
Balance, end of year to Statement 1	$ 10,223	$ ....

(See accompanying notes to the financial statements)

Statement of Changes in Financial Position

Statement 3

Year Ended March 31

	1988	*1987*
Cash provided by (used in) operating activities:		
Excess of Revenue over Expenditure (Expenditure over Revenue)		
Estates of Deceased Geriatric Patients	$ (167)	$ 156
Saskatchewan Assistance Plan Recipients	(1,346)	1,970
Private donations	10,223	....
Total Excess of Revenue over Expenditure	8,710	2,126
Changes in non-cash working capital:		
Increase in Due to Consolidated Fund	3,262	....
Decrease in Accounts Receivable	....	325
(Increase) Decrease in Accrued Interest	13	(134)
Net change in non-cash working capital	3,275	191
Cash provided by (used in) operating activities	11,985	2,317
Cash position at beginning of year	2,084	(233)
Cash position at end of year	$ 14,069	$ 2,084

(See acccmpanying notes to the financial statements)

Notes to Financial Statements

March 31, 1988

1. **Accounting Policies**

(a) Basis of Accounting:

The accounts are maintained on an accrual basis of accounting with the following modifications:

i) Payments received within 30 days after the fiscal year-end which pertain to the previous year are recorded as received in the previous year.

ii) Disbursements made within 30 days after the fiscal year-end which are incurred prior to year-end are recorded as paid in the previous year.

(b) Suplus monies not required for the benefit of any specific person in need will be transferred to the Consolidated Fund in accordance with Section 4(2) of The Department of Social Services General Trust Account Regulations.

(c) Interest Distribution:

Interest received is credited on June 30 and December 31 to each beneficial interest in the trust account in proportion to its balance in the trust account at those dates.

2. **Related Party Transactions**

Costs Borne by Other Agencies:

In accordance with established government practice, the Trust Account has not been charged with any occupancy costs and no provision for such costs is reflected in these statements. These costs, together with certain general administrative and employee benefit costs, are absorbed by various departmental appropriations.

3. **Statutory Authority**

Pursuant to Section 13 of The Department of Social Services Act, Chapter D-23, R.S.S. 1978, the Social Services General Trust Account was established for the purpose of receiving and disbursing monies for the benefit of individuals receiving assistance or other services from the Department.

Crop Reinsurance Fund of Saskatchewan

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

We have examined the balance sheet of the Crop Reinsurance Fund of Saskatchewan as at March 31, 1988 and the statements of revenue, expenditure and balance of fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1988 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

The comparative figures for 1987 were reported on by another chartered accountant.

Regina, Saskatchewan,
July 15, 1988.

Peat Marwick,
Chartered Accountants.

Balance Sheet

March 31, 1988 with comparative figures for 1987

	1988	*1987*
Liability and Fund Balance		
Liability:		
Due to Saskatchewan Crop Insurance Corporation (Note 3)	$ 35,544,333	$ 54,787,354
Fund Balance	(35,544,333)	(54,787,354)
	$	$ ....

(See accompanying notes to the financial statements)

Statement of Revenue, Expenditure and Fund Balance

Year Ended March 31, 1988 with comparative figures for 1987

	1988	*1987*
Revenue:		
Premium ceded from Saskatchewan Crop Insurance Corporation — Insurance operation	$ 19,243,021	$ 24,804,164
Expenditure:		
Indemnities incurred	....	....
Excess of revenue over expenditure for the year	19,243,021	28,804,164
Fund balance, beginning of year	(54,787,354)	(79,591,518)
Fund balance, end of year	$ (35,544,333)	$ (54,787,354)

(See accompanying notes to the financial statements)

Crop Reinsurance Fund of Saskatchewan

Notes to Financial Statements

March 31, 1988

1. **Significant Accounting Policies**

Premiums ceded from Saskatchewan Crop Insurance Corporation — Insurance Operation

Under the terms of the agreement indicated in Note 2, the Saskatchewan Crop Insurance Corporation is required to pay premiums ceded into the Reinsurance Funds based on premiums received during the insurance year.

Liability for claim payments from the Reinsurance Funds

As provided for in the agreement indicated in Note 2, payments may be made out of the Reinsurance Funds if indemnities required to be paid in an insurance year exceed the aggregate of:

a) the premium receipts for the year less reinsurance premiums ceded.
b) the balance in the Saskatchewan Crop Insurance Corporation — Insurance operation.
c) 2½% of the total liability under policies of insurance in force in the insurance year which would have to be paid by the Crop Reinsurance Fund of Saskatchewan or by the Province of Saskatchewan.

(2) The balance of indemnities to be paid would be shared 75% by Canada and 25% by Saskatchewan out of the respective Reinsurance Funds.

2. **Status of the Fund**

The Crop Insurance Agreement between the Governments of Saskatchewan and Canada provides for the establishment of two reinsurance funds:

i) The Crop Reinsurance Fund of Saskatchewan — which is administered by the Government of Saskatchewan, and
ii) The Crop Reinsurance Fund of Canada for Saskatchewan — which is administered by the Government of Canada.

3. **Due to Saskatchewan Crop Insurance Corporation**

The balance due to Saskatchewan Crop Insurance Corporation represents:

a) the difference between the estimated premium ceded during the year and the actual calculated for the year based on the gross premium collected; and
b) the difference between the estimated claim submitted by the reinsured based on the estimated indemnities payable and the actual reinsurance claims calculated at the year end.

The Province of Saskatchewan, pursuant to the agreement described in Note 2, has agreed to make interest free advances to the Crop Reinsurance Fund of Saskatchewan so that the Reinsurance Fund can meet its obligations to the Saskatchewan Crop Insurance Corporation.

4. **Balance in the Crop Reinsurance Fund of Canada for Saskatchewan**

The balance in the Crop Reinsurance Fund of Canada for Saskatchewan as at March 31, 1988 was a deficit of $101,311,305 (1987 deficit $121,414,345).

Farm Purchase Program Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the statement of receipts and payments of the Farm Purchase Program Fund for the year ended March 31, 1988. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement of receipts and payments presents fairly the cash position of the fund as at March 31, 1988 and its receipts and payments for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
July 18, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Receipts and Payments

For the year Ended March 31, 1988

	1988	*1987*
Receipts		
Appropriation — Heritage Fund — Agricultural Division (Note 1)	$ 8,585,999	$ 9,024,789
Lease payments	9,626,317	9,696,888
Penalties	841,471	894,069
Interest on loans	449,793	585,306
Interest on investments	186,898	260,013
Total receipts	19,690,478	20,461,065
Payments		
Interest (Note 1)	19,972,465	20,159,663
Advertising	68,830	41,745
Total payments	20,041,295	20,201,408
Excess of receipts over payments (payments over receipts)	(350,817)	259,657
Cash, beginning of year	350,822	91,165
Cash, end of year	$ 5	$ 350,822

(See accompanying notes to the financial statement)

Farm Purchase Program Fund

Notes to Financial Statements

March 31, 1988

1. **Legislative Authority**

The Farm Purchase Program Fund was established April 1, 1983, pursuant to The Farm Purchase Program Act, which was assented to December 17, 1982.

(a) **Receipts**

Pursuant to Section 8(2) of this Act, the following receipts were placed to the credit of the fund:

(i) lease payments on land formerly held by the Saskatchewan Land Bank Commission;
(ii) penalties on arrears of lease payments;
(iii) interest payments on loans for improvements made pursuant to section 22 of The Land Bank Act;
(iv) penalties on arrears of interest payments;
(v) interest earned on deposits or investments;
(vi) sums appropriated by the Legislature for the purposes of the fund;
(vii) advances from the Consolidated Fund.

(b) **Payments**

Pursuant to Section 8(3) of this Act, payments were made out of the fund for interest costs on debt incurred by the former Saskatchewan Land Bank Commission. These payments were made to the Consolidated Fund.

2. **Accounting Policies**

(a) These financial statements are prepared using a modified cash basis for a fiscal year commencing on April 1, and ending March 31. Receipts are recorded as received and payments are charged to the accounts when payments are made. In addition, receipts received in the 30 days of April, in respect of revenues raised up to March 31 of the preceding fiscal year, and payments made during the 30 days of April which are for goods and services received in the preceding fiscal year are reported as receipts and payments of the preceding fiscal year. Accordingly, the financial position of the fund at March 31, 1988 does not include the following items:

(i) amount due from Department of Agriculture — Lands Branch — $375,750 (1987 — $88,558);
(ii) accrued interest costs — $6,834,817 (1987 — $6,834,817);

(b) The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Department of Agriculture.

3. **Advances**

Pursuant to Section 8(4) of The Farm Purchase Program Act the fund receives advances from the Consolidated Fund as required for the purposes of the fund, subject to prescribed terms and conditions. Following is a summary of advances received and repayments:

	1988	*1987*
Advances	$ 8,591,000	$ 23,444,000
Repayments	8,591,000	23,444,000
	$	$ ....

Municipal Potash Tax Sharing Administration Board

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the statements of receipts, disbursements and fund balance of the Tax Distribution Fund and the General Administration Fund of the Municipal Potash Tax Sharing Administration Board for the year ended December 31, 1987. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Municipal Potash Tax Sharing Administration Board as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
February 26, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Tax Distribution Fund

Statement of Receipts, Disbursements and Fund Balance

Statement 1

Year Ended December 31

	1987	*1986*
Receipts:		
Taxes received from taxing rural municipalities:		
Rocanville No. 151	$ 507,077	$ 420,642
Spy Hill No. 152	425,110	488,681
Pense No. 160	274,222	263,785
Langenburg No. 181	435,986	421,994
Usborne No. 310	648,672	797,907
Colonsay No. 342	476,648	451,902
Blucher No. 343	571,415	954,335
Corman Park No. 344	603,202	520,910
Vanscoy No. 345	555,317	505,122
	4,497,649	4,825,278
Less amount allocated to the General Administration Fund (Note 3) — to Statement 2	13,493	18,741
Amount available for distribution to participants	4,484,156	4,806,537

Disbursements:

Payments to municipalities participating in municipal potash tax sharing:

Areas of Influence	*Rural (Schedule 1)*	*Urban (Schedule 2)*	*1987*	*1986*
Pense	$ 246,059	$ 27,340	$ 273,399	$ 262,730
Esterhazy	1,227,661	136,407	1,364,068	1,326,008
Saskatoon/Lanigan	2,562,020	284,669	2,846,689	3,217,799
			4,484,156	4,806,537
Fund balance, December 31			$	$ ....

(See accompanying notes to the financial statements)

Municipal Potash Tax Sharing Administration Board

General Administration Fund
Statement of Receipts, Disbursements and Fund Balance

Statement 2

Year Ended December 31

	1987	*1986*
Receipts:		
Allocation of tax receipts for administration purposes (Note 3) (Statement 1)	$ 13,493	$ 18,741
Disbursements:		
Office facilities — S.A.R.M.	4,200	4,000
Secretary's honorarium and meeting expenses	4,930	5,168
Audit fee	2,015	2,007
Board members' allowances:		
Per diem	360	320
Sustenance	575	495
Mileage	440	430
Fidelity bond premium	100	100
Stationery, supplies and postage	....	239
Sundry expenses	46	47
Bank charges	7	49
	12,673	12,855
Excess of receipts over disbursements	820	5,886
Fund balance, January 1	7,133	1,247
Fund balance, December 31	$ 7,953	$ 7,133

Fund balance is comprised of cash in bank

(See accompanying notes to the financial statements)

Notes to Financial Statements

December 31, 1987

1. **Basis of Accounting**

The Board uses the cash basis of accounting to report the transactions of the Tax Distribution Fund and the General Administration Fund pursuant to Subsection 11(1) of The Municipal Tax Sharing (Potash) Act.

2. **Statutory Provisions**

The Municipal Potash Tax Sharing Administration Board was established under Section 3 of The Municipal Tax Sharing (Potash) Act as the body responsible for administering that Act. Under provisions of the Act, taxes are levied by rural municipalities upon the potash mine assessments within each taxing municipality and remittances of such taxes are made to the Board. Disbursements to participating municipalities are made on the basis of formulae prescribed in regulations issued under Section 13 of the Act.

As at December 31, 1987 all levies for 1987 had been collected and remitted to the Board by taxing municipalities and disbursements made to participating municipalities accordingly.

3. **Administration Costs**

The costs of administering the Act are payable from monies collected and remitted to the Board by taxing municipalities and for that purpose the regulations provide that the Board may allocate up to ½ of 1% of collections to the General Administration Fund subject to the provision that the General Administration Fund shall not at any time exceed $15,000. In addition, interest earned on short term investments is required to be credited to the General Administration Fund. During 1987, the Board approved an allocation to the General Administration Fund of 3/10 of 1% (1986 — 4/10 of 1%) of taxes collected.

Municipal Potash Tax Sharing Administration Board

Tax Distribution Fund
Payments made to Participating Rural Municipalities
Year Ended December 31

Schedule 1

		1987			1986		
R.M. #	*Name*	*Pense Area*	*Esterhazy Area*	*Saskatoon Lanigan Area*	*Pense Area*	*Esterhazy Area*	*Saskatoon Lanigan Area*
121	Moosomin	$	$ 39,246.86	$	$	$ 38,678.23	$ ....
122	Martin	....	11,965.51	....	....	11,884.37	....
129	Bratt's Lake	1,870.70	....	....	1,937.18	....	....
130	Redburn	28,060.45	....	....	23,609.35	....	....
131	Baildon	10,475.90	....	....	10,351.79	....	....
151	Rocanville	....	241,224.63	....	....	241,792.96	....
152	Spy Hill	....	337,905.93	....	....	318,717.27	....
153	Willowdale	....	29,674.46	....	....	27,442.10	....
159	Sherwood	10,101.76	....	....	9,262.13	....	....
160	Pense	117,729.17	....	....	119,620.72	....	....
161	Moose Jaw	53,377.21	....	....	48,066.22	....	....
181	Langenburg	....	251,275.66	....	....	248,059.33	....
183	Fertile Belt	....	220,165.34	....	....	217,592.06	....
189	Lumsden	7,482.79	....	....	6,659.05	....	....
190	Dufferin	13,843.15	....	....	13,984.00	....	....
191	Marquis	3,117.97	....	....	2,966.31	....	....
211	Churchbridge	....	57,434.44	....	....	53,587.72	....
213	Saltcoats	....	38,768.44	....	....	35,653.09	....
279	Mount Hope	....	....	641.03	....	....	538.93
280	Wreford	....	....	14,102.74	....	....	15,449.31
281	Wood Creek	....	....	2,243.62	....	....	2,530.38
283	Rosedale	....	....	961.55	....	....	898.21
309	Prairie Rose	....	....	40,385.13	....	....	50,258.84
310	Usborne	....	....	235,579.93	....	....	250,356.96
312	Morris	....	....	123,719.53	....	....	138,761.43
313	Lost River	....	....	104,809.03	....	....	115,756.60
314	Dundurn	....	....	61,218.72	....	....	76,632.22
315	Montrose	....	....	66,988.04	....	....	75,912.18
316	Harris	....	....	18,589.98	....	....	20,412.93
339	Leroy	....	....	28,205.48	....	....	33,357.01
340	Wolverine	....	....	136,219.68	....	....	157,028.42
341	Viscount	....	....	167,950.86	....	....	183,112.31
342	Colonsay	....	....	184,938.25	....	....	217,347.28
343	Blucher	....	....	348,209.31	....	....	410,848.65
344	Corman Park	....	....	505,455.15	....	....	540,527.35
345	Vanscoy	....	....	304,811.57	....	....	354,598.83
346	Perdue	....	....	58,654.60	....	....	72,734.50
371	Bayne	....	....	16,987.40	....	....	18,338.98
372	Grant	....	....	29,808.07	....	....	34,050.44
373	Aberdeen	....	....	99,360.24	....	....	111,628.97
376	Eagle Creek	....	....	12,180.23	....	....	14,938.25
Total payments — to Statement 1		$ 246,059.10	$ 1,227,661.27	$ 2,562,020.14	$ 236,456.75	$ 1,193,407.13	$ 2,896,018.98

Municipal Potash Tax Sharing Administration Board

Tax Distribution Fund

Schedule 2

Payments made to Participating Urban Municipalities

Year Ended December 31

Urban Municipality	*1987* Pense Area	*1987* Esterhazy Area	*1987* Saskatoon Lanigan Area	*1986* Pense Area	*1986* Esterhazy Area	*1986* Saskatoon Lanigan Area
Village of Aberdeen	$	$	$ 4,774.24	$	$	$ 5,446.85
Town of Allan	....	....	30,004.16	....	....	35,564.35
Town of Asquith	....	....	5,155.79	....	....	5,392.30
Village of Atwater	....	447.21	....	....	504.80	....
Village of Bangor	....	593.56	....	....	615.23	....
Village of Belle Plaine	2,661.75	....	....	2,499.20	....	....
Village of Bethune	2,986.36	....	....	2,991.23	....	....
Village of Bradwell	....	....	6,030.61	....	....	6,860.87
Town of Bredenbury	....	3,732.13	....	....	3,628.29	....
Village of Briercrest	1,314.65	....	....	1,397.99	....	....
Town of Churchbridge	....	8,228.57	....	....	7,879.71	....
Village of Clavet	....	....	12,433.48	....	....	13,495.38
Town of Colonsay	....	....	17,942.93	....	....	20,594.84
Town of Dalmeny	....	....	10,795.54	....	....	11,755.18
Town of Delisle	....	....	36,481.48	....	....	41,616.66
Village of Disley	413.87	....	....	390.50	....	....
Village of Drake	....	....	2,121.88	....	....	2,352.66
Village of Drinkwater	2,564.37	....	....	2,405.48	....	....
Village of Elstow	....	....	5,211.64	....	....	5,875.18
Town of Esterhazy	....	47,940.38	....	....	45,716.53	....
Village of Gerald	....	6,504.80	....	....	6,152.33	....
Village of Guernsey	....	....	6,886.81	....	....	8,558.84
Village of Kinley	....	....	530.47	....	....	630.86
Town of Langenburg	....	9,610.84	....	....	9,465.12	....
Town of Langham	....	....	10,190.62	....	....	11,357.24
Town of Lanigan	....	....	49,845.61	....	....	57,099.71
Village of Lockwood	....	....	325.72	....	....	398.23
Town of Martensville	....	....	15,123.06	....	....	17,239.01
Village of Meacham	....	....	1,274.98	....	....	1,586.04
Village of Pense	16,782.03	....	....	15,807.44	....	....
Village of Perdue	....	....	3,666.76	....	....	4,390.63
Village of Plunkett	....	....	1,200.54	....	....	1,518.17
Town of Rocanville	....	29,661.89	....	....	28,647.76	....
Village of Spy Hill	....	11,318.35	....	....	10,979.53	....
Village of Stockholm	....	3,244.27	....	....	3,139.27	....
Village of Tantallon	....	5,203.84	....	....	5,552.87	....
Village of Tuxford	616.87	....	....	781.13	....	....
Village of Vanscoy	....	....	11,949.54	....	....	12,686.22
Village of Viscount	....	....	13,364.13	....	....	15,008.70
Town of Vonda	....	....	3,033.92	....	....	2,929.59
Town of Warman	....	....	16,025.79	....	....	17,114.08
Town of Watrous	....	....	13,661.94	....	....	15,181.75
Village of Welwyn	....	6,016.94	....	....	6,057.68	....
Village of Yarbo	....	3,904.02	....	....	4,261.67	....
Village of Young	....	....	3,955.26	....	....	4,168.35
Village of Zelma	....	....	2,681.99	....	....	2,958.22
Total payments — to Statement 1	$ 27,339.90	$ 136,406.80	$ 284,668.89	$ 26,272.97	$ 132,600.79	$ 321,779.88

Northern Revenue Sharing Trust Account

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the operating fund balance sheet and the capital fund balance sheet of the Northern Revenue Sharing Trust Account as at December 31, 1986 and the statements of operating fund revenue, expenditure and fund balance, capital fund continuity of equity in capital fund assets and capital fund revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraphs.

Note 6 to the financial statements states that the financial operations of the operating fund of the hospital in the Northern Settlement of Uranium City are not consolidated with these financial statements since separate financial statements are prepared and reported upon in accordance with the requirements of Health and Welfare Canada. In my opinion, the preparation of separate financial statements is not, of itself, an acceptable reason for not including the results of the hospital operations in the financial statements. Legal opinions are inconclusive as the appropriate treatment to be accorded to the hospital operations and the net working assets of the hospital in these financial statements because of certain questions regarding facts which it appears are not readily ascertainable. Since it was impracticable to achieve a resolution of this matter at the date of finalization of these financial statements, I was unable to obtain sufficient appropriate audit evidence to satisfy myself that the exclusion of the hospital operations and net working assets from these financial statements is appropriate. Accordingly, I am unable to determine whether an adjustment is required to the Operating Fund Balance Sheet and Statement of Revenue, Expenditure and Fund Balance to appropriately account for the hospital operations conducted in the Northern Settlement of Uranium City in these financial statements.

Note 7 to the financial statements states that as a consequence of the Regulations establishing the Uranium City School Division No. 115, capital assets having a book value of $7,446,331 have been transferred to the School Division and removed from the accounts "Capital Assets" and "Equity in Capital Assets" in the Capital Fund Balance Sheet. Conflicting legal opinions have left some uncertainty as to whether these capital assets should have been reflected as assets of the Trust Account when the status of Uranium City was reverted to a Northern Settlement on October 1, 1984. Since the Regulations did not resolve the legal uncertainties which existed prior to September 24, 1986, I am unable to obtain sufficient appropriate audit evidence to satisfy myself that Note 7 properly reflects the consequences of the Regulations establishing the Uranium City School Division No. 115 as they affect the recorded transactions of the Trust Account in 1986 in the Statement of Capital Fund Continuity of Equity in Fixed Assets.

In my opinion, except for the effect of adjustments, if any, which I may have determined to be necessary had I been able to obtain sufficient information with respect to the matters described in the preceding paragraphs, these financial statements present fairly the financial position of the Trust Account as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements, applied on a basis consistent with that of the previous year.

Regina, Saskatchewan,
August 26, 1987.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Northern Revenue Sharing Trust Account

Operating Fund
Balance Sheet

Statement 1

As at December 31

	1986	*1985*
Assets		
Cash		
On Hand — petty cash	$ 400	$ 224
On Deposit		
— demand	3,086,066	1,264,829
— term	6,000,000	7,725,000
	9,086,466	8,990,053
Receivables		
Taxes (Schedule 1)		
— Northern Settlements, Recreational Subdivisions and General	215,744	191,359
— Northern Hamlets	50,256	42,559
— Schools	315,486	256,481
	581,486	490,399
Water and Sewer	13,296	6,512
Accrued Interest and other Receivables	277,299	75,799
	872,081	572,710
Other Assets		
Inventory	10,000	10,000
Land for Resale	26,502	....
Tax title property	4,674	4,674
Prepaid expenses	9,138	1,857
	50,314	16,531
	$ 10,008,861	$ 9,579,294
Liabilities and Fund Balance		
Due to Other Funds		
Capital Fund	$ 697,095	$ 702,028
Payables		
General Accounts Payable	139,544	120,155
Due to Other Authorities on Account of Revenue Collections		
— Northern Lights School Division	14,091	43,211
— Uranium City School Division	153,892	278,988
— Northern Hamlets	1,277	22,037
— Northern Villages	225	4,989
— Uranium City Hospital	89,691	89,691
Matured Uranium City Debenture Debt	23,809	17,069
Due to Other Authorities on Account of Uncollected Taxes		
— Northern Hamlets (Schedule 1)	50,256	42,559
— Schools (Schedule 1)	315,486	256,481
— Northern Village of Ile-a-la-Crosse	8,612	8,612
	796,883	883,792
Other		
Deferred grant revenues	177,948	206,999
Asset Valuation Allowances		
Taxes — Northern Settlements, Recreational Subdivisions and General (Schedule 1)	197,983	153,585
Other accounts receivable	26,479	8,991
	224,462	162,576
Reserve		
Future Expenditures of Northern Settlements and Recreational Subdivisions (Schedule 4)	513,721	602,470
Fund Balance (Statement 2)	7,598,752	7,021,429
	$ 10,008,861	$ 9,579,294

(See accompanying notes)

Northern Revenue Sharing Trust Account

Operating Fund

Statement of Revenue, Expenditure and Fund Balance

For the Year Ended December 31

Statement 2

	Communities			*Sewer and Water*			
	Northern Settlements	*Northern Hamlets*	*Recreational Subdivisions*	*Northern Settlements*	*General Municipal*	*1986 Totals*	*1985 Totals*
	(See Schedule 4)		*(See Schedule 4)*	*(See Schedule 4)*			
Revenues:							
Net tax levy	$ 38,890	$ 39,706	$ 32,092	$	$ 258,949	$ 369,637	$ 383,990
Land leases	7,991	7,483	....	....	797,992	813,466	669,258
Land sales	....	....	....	....	102,001	102,001	1,075,560
Advances from Consolidated Fund for:							
— operating grants (Note 3)	....	....	....	....	5,411,220	5,411,220	5,447,777
— capital grants (Note 4)	....	....	....	....	501,902	501,902	490,497
Operating grants — unconditional	760,835	....	....	....	....	760,835	947,509
Other grants — conditional	269,067	....	....	....	....	269,067	140,043
Capital grants	110,723	....	....	....	....	110,723	164,208
Interest	91,179	....	7,401	....	565,374	663,954	559,291
Transfers from northern settlements	....	....	....	....	....	....	75,850
User fees	....	....	....	22,492	....	22,492	24,113
Bad debt allowances reversed	....	....	....	....	....	....	1,972
Other	47,670	....	....	....	8,822	56,492	52,363
	1,326,355	47,189	39,493	22,492	7,646,260	9,081,789	10,032,431
Expenditures:							
Services — paid direct	1,108,375	....	16,786	93,469	....	1,218,630	981,634
Capital expenditures	197,440	....	5,673	....	44,024	247,137	246,596
Transfers to northern hamlets	....	67,949	....	....	....	67,949	312,168
Operating grants (Note 3)	....	....	....	....	5,411,220	5,411,220	5,447,777
Capital grants (Note 4)	....	....	....	....	1,590,975	1,590,975	1,249,546
Operating costs	....	....	....	....	8,992	8,992	7,675
Transfers to allowances	43,733	....	2,815	8,798	13,726	69,072	(49,479)
Other	....	....	....	....	....	....	462
	1,349,548	67,949	25,274	102,267	7,068,937	8,613,975	8,196,379
Excess (Deficit) of Revenues over Expenditures before the undernoted (to page 2)	(23,193)	(20,760)	14,219	(79,775)	577,323	467,814	1,836,052

Northern Revenue Sharing Trust Account

Operating Fund — *(Concluded)*

Statement 2

Statement of Revenue, Expenditure and Fund Balance — *(Concluded)*

For the Year Ended December 31

	Communities			*Sewer and Water*			
	Northern Settlements	*Northern Hamlets*	*Recreational Subdivisions*	*Northern Settlements*	*General Municipal*	*1986 Totals*	*1985 Totals*
	(See Schedule 4)		*(See Schedule 4)*	*(See Schedule 4)*			
Excess (Deficit) of Revenues over Expenditures before the undernoted (from page 1)	(23,193)	(20,760)	14,219	(79,775)	577,323	467,814	1,836,052
Amount transferred (to) from reserve for future expenditures of Northern Settlements and Recreational Subdivisions	23,193	....	(14,219)	79,775	....	88,749	(233,352)
Amount transferred (to) from advances to Northern Hamlets	....	20,760	....	....	....	20,760	117,318
Excess of Revenue over Expenditures	$	$	$	$	$ 577,323	577,323	1,720,018
Fund Balance — beginning of year						7,021,429	5,301,411
Fund Balance — end of year (to Statement 1)						$ 7,598,752	$ 7,021,429

(See accompanying notes)

Northern Revenue Sharing Trust Account

Capital Fund
Balance Sheet
As at December 31

Statement 3

	1986	1985
Assets		
Due from Operating Fund	$ 697,095	$ 702,028
Capital Assets (Schedule 2) (Note 7)	8,203,744	15,451,571
	$ 8,900,839	$ 16,153,599
Liabilities, Reserve and Equity		
Unmatured Long Term Debt	$ 31,938	$ 36,082
Reserve for Future Capital Expenditures of Communities (Statement 5 and Schedule 3)	30,401	35,335
Equity in Capital Fund Assets (Statement 4 and Schedule 5)	8,838,500	16,082,182
	$ 8,900,839	$ 16,153,599

(See accompanying notes)

Capital Fund
Statement of Continuity of Equity in Capital Fund Assets
For the Year Ended December 31

Statement 4

	1986	1985
Balance — beginning of year	$ 16,082,182	$ 14,890,067
Transferred to Uranium City School Division (Note 7)	(7,446,331)	....
Transferred from Operating Fund	247,137	246,596
Capitalization of previously unrecorded assets	....	969,914
Long term debt retired during the year	4,145	3,866
Profit on disposal of fixed assets	....	202
Assets acquired by hospital from grants	....	20,066
Depreciation for the year on hospital assets	(48,633)	(48,529)
Balance — end of year (to Statement 3)	$ 8,838,500	$ 16,082,182

(See accompanying notes)

Capital Fund
Statement of Revenue and Expenditure
For the Year Ended December 31

Statement 5

	1986	1985
Revenues:		
Communities		
Land sales	$ 5,897	$ 21,235
Interest	....	10,006
	5,897	31,241
Expenditures:		
Communities		
Transfers to northern hamlets	7,130	78,182
Transfers to towns and northern villages	3,701	54,838
	10,831	133,020
Excess (deficit) of revenues over expenditures — to reserve for future capital expenditures	(4,934)	(101,779)
Reserve for future capital expenditures — balance — beginning of the year	35,335	137,114
Reserve for future capital expenditures — end of the year (to Statement 3)	$ 30,401	$ 35,335

(See accompanying notes)

Northern Revenue Sharing Trust Account

Notes to Financial Statements

December 31, 1986

1. **Statutory Authority**

The Northern Revenue Sharing Trust Account was established by Section 287 of The Northern Municipalities Act. The purpose of the Trust Account is to administer funds appropriated by the legislature for the Northern Saskatchewan Administration District and revenues of a municipal nature generated from within the area of the Northern Saskatchewan Administration District outside of the boundaries of towns and northern villages. The revenues generated are held, invested and disbursed for the benefit of the District and in payment of capital grants under the Northern Capital Grants Program and the Grants for Northern Fire Protection Facilities Program and of expenses incurred in administering the Trust Account. The administration of the Trust Account is conducted in accordance with the provisions of The Northern Municipalities Act and the regulations under it.

2. **Significant Accounting Policies**

i) **Basis of Accounting**

The financial statements of the Northern Revenue Sharing Trust Account have been prepared in accordance with accounting policies established by the Department of Urban Affairs for urban municipalities in Saskatchewan and with fixed asset accounting policies established by the Department of Health for hospitals in Saskatchewan on a basis consistent with that of the previous year.

ii) **Northern Revenue Sharing Program Grants**

Funds for the purpose of paying operating grants to northern municipalities under the Northern Revenue Sharing Grants Program are advanced to the Trust Account from the Consolidated Fund of the Province. The funds are then disbursed to northern municipalities according to a payment schedule; allocated to the community in the case of northern settlements; and disbursed to the Town of Flin Flon, Manitoba under the requirements of The Flin Flon Extension of Boundaries Act, 1952.

iii) **Northern Capital Grants Program and Grants for Northern Fire Protection Facilities Program**

Funds for the purpose of paying capital grants to northern municipalities under both the Northern Capital Grants Program and the Grants for Northern Fire Protection Facilities Program are also advanced to the Trust Account from the Consolidated Fund of the Province. The funds are then disbursed to northern municipalities; allocated to the community in the case of northern settlements, upon their compliance with the regulations which have been established governing the programs.

iv) **Administrative Expenses of the Trust Account**

Expenditures directly incurred for materials, supplies and services utilized in the operation of the Trust Account are paid for out of funds held in the Trust Account. These expenditures are reflected in the financial statements. All other administrative expenses of the Trust Account are borne by the Consolidated Fund and the financial statements of the Trust Account do not include provisions for such expenses. The estimated administrative expenses borne by the Consolidated Fund on behalf of the Trust Account for the year ended December 31, 1986 totalled $172,683.

v) **Crown Land Leases Revenue**

Revenues from Crown land leases are recognized when monies are received on behalf of the Trust Account by the Department of Parks, Recreation and Culture.

vi) **Crown Land Sales Revenue**

Revenues from Crown land installment sales are recognized when monies are received by the Trust Account.

vii) **Net Tax Levy Revenue**

Taxes are levied annually, covering the period January 1 to December 31. The tax levies shown are net of penalties, cancellations, refunds and discounts.

Northern Revenue Sharing Trust Account

Notes to Financial Statements — *(Continued)*

2. Significant Accounting Policies — *(Concluded)*

viii) Capital Assets Accounting Policy

Capital assets acquired by the Northern Revenue Sharing Trust Account are recorded at historical cost. As a general rule, capital assets having a cost of $100 or more are capitalized for accounting purposes. The only exception to that rule would be in the case of office and shop machines and equipment where expenditures of amounts of less than $100 may be capitalized depending upon the nature of the machines or equipment acquired.

Assets previously acquired on behalf of northern settlements by the Northern Municipal Council are reflected in the Capital Fund Balance Sheet on the basis of an inventory conducted of those assets in 1985. Valuations of the fixed assets inventoried were established through estimates obtained from suppliers, from governmental sources that had contributed to the asset acquisition, or from our own estimates where other information sources were unknown. The total value established for the inventoried assets so capitalized is $969,914.

Accounting policies of the Department of Urban Affairs for urban municipalities in Saskatchewan direct that no provision for depreciation be made in the financial statements. This is not the case for Saskatchewan hospitals where accounting practice calls for the provision of depreciation in the financial statements. The Capital Fund Balance Sheet therefore reflects the municipal capital assets at historical cost while the hospital capital assets are reflected at undepreciated capital cost.

ix) Asset Valuation Allowance

The Northern Revenue Sharing Trust Account levies, collects and remits municipal taxes on a trust basis on behalf of northern hamlets and school taxes on behalf of the Ile a la Crosse, Northern Lights, and Uranium City School Divisions. In that capacity, the Northern Revenue Sharing Trust Account is merely acting as an agent of the northern hamlet and of the school division. Accounting policies of the Department of Urban Affairs for urban municipalities in Saskatchewan direct that, with respect to the provision of allowances for uncollected taxes, no provision for uncollectable taxes be made for taxes levied on a trust basis. Accordingly, these financial statements provide an allowance for uncollectable taxes only for uncollected municipal taxes levied with respect to the District outside of the boundaries of northern hamlets.

x) Reserve: Future Expenditures of Northern Settlements and Recreational Subdivisions

Under The Northern Municipalities Act, administrative responsibility and trusteeship over funds of northern settlements and recreational subdivisions rests with the Minister of Urban Affairs through the Trust Account. The reserve represents the accumulated excess of municipal revenues over expenditures and is maintained on an individual northern settlement and recreational subdivision basis. Revenues generated within each northern settlement and recreational subdivision can only be applied toward the payment of expenditures for that same community.

xi) Interest Earnings

Interest earnings of the fund are allocated on the basis of the monthly balance for each community as accounted for within the reserve for future expenditures of northern settlements and recreational subdivisions along with an allocation to the general balance within the fund balance on the same basis.

3. Northern Revenue Sharing Program Grants

Grants payable at December 31, 1985		$ 13
Funds advanced from the Consolidated Fund 1986/87 appropriation for:		
Northern Revenue Sharing	$ 5,251,220	
Uranium City (operating)	160,000	5,411,220
		5,411,233
Grants expenditure in 1986 to:		
Towns	537,048	
Northern villages	3,035,505	
Northern hamlets	1,064,345	
Northern settlements	760,835	
Town of Flin Flon, Manitoba	13,487	
	$ 5,411,220	
Refund to Minister of Finance	13	5,411,233
Grants payable at December 31, 1986		$ ....

Northern Revenue Sharing Trust Account

Notes to Financial Statements — *(Concluded)*

4. **Northern Capital Grants Program and Grants for Northern Fire Protection Facilities Program**

Funds advanced from the Consolidated Fund 1986/87 appropriation for:	
Northern Capital Grants	$ 405,000
Northern Fire Protection Facilities Grants	93,290
	498,290
Advance receivable at December 31, 1986	3,612
Total Consolidated Fund Contributions	501,902
Contribution to Northern Capital Grants Program from the Trust Account	1,089,073
Total Program Funding	$ 1,590,975
Grant expenditures in 1986 under:	
Northern Capital Grants Program	$ 1,503,402
Grants for Northern Fire Protection Facilities Program	99,601
	1,603,003
Refund to Minister of Finance	494
	1,603,497
Grants payable at December 31, 1985	12,522
Total Funds Expended	$ 1,590,975

5. **Contingent Liability**

In conjunction with the coming into force of The Northern Municipalities Act on October 1, 1983, a Northern Capital Grants Program was put in place to provide funding assistance to northern municipalities in the construction and acquisition of capital works. The Province established, by regulation, a five-year $6.4 million program and it is anticipated that approximately $4.1 million of the program funding will come from the Fund Balance of the Northern Revenue Sharing Trust Account. The actual funding requirement over the life of the program and in any one year is dependent upon the dollar value of grant applications received and approved by the Minister of Urban Affairs. As at December 31, 1986, it is not expected that the liability of the Trust Account to provide future funding assistance to northern municipalities will exceed $1,733,819.

6. **Uranium City Reversion of Status**

Prior to reversion in status of the Municipal Corporation of Uranium City and District to the status of a town, and subsequently to a northern settlement, the Municipal Corporation operated under a Charter which allowed the municipal council to also function as the Hospital Board of the Uranium City hospital. Upon reversion of status to that of a town, the Uranium City hospital came under the administration of Saskatoon City Hospital. Administration of the hospital has since changed and is presently in the hands of Careplex Health Management Services. The financial operations of the operating fund of the hospital are not consolidated into the statements of the Northern Revenue Sharing Trust Account as separate financial statements are prepared and reported upon in accordance with the requirements of the Department of Health and Health and Welfare Canada. Since ownership of the capital assets of the hospital rests with the Trust Account on behalf of the Northern Settlement of Uranium City, those capital assets are reflected in the Capital Fund Balance Sheet of the Trust Account.

7. **Transfer of Assets to Uranium City School Division No. 115**

On September 24, 1986, an Order in Council being number 976/86 was filed with the Registrar of Regulations establishing the Uranium City School Division No. 115. As a consequence of that Order, all assets and liabilities of the Trust Account that were accumulated for the purpose of delivering the educational program within the area governed by the former Municipal Corporation of Uranium City and District, including all instructional and non-instructional properties, became vested in the School Division. Accordingly, capital assets having a book value of $7,446,331 have been transferred to the School Division and removed from the accounts "Capital Assets" and "Equity in Capital Fund Assets" in the Capital Fund Balance Sheet.

Northern Revenue Sharing Trust Account

Schedule of Taxes Receivable and Asset Valuation Allowance

Schedule 1

As at December 31

	1986		1985	
	Taxes Receivable	*Asset Valuation Allowance*	*Taxes Receivable*	*Asset Valuation Allowance*
General Municipal				
Northern Settlements				
Brabant Lake	$ 212	$ 79	$ 248	$ 87
Camsell Portage	966	879	797	669
Kinoosao	1,596	1,218	1,128	644
Sled Lake	1,122	985	928	731
Stony Rapids	1,724	1,214	1,193	739
Sturgeon Landing	316	184	237	103
Uranium City	162,993	155,042	146,021	130,660
Wollaston Lake	9,420	8,543	7,990	6,645
	178,349	168,144	158,542	140,278
Recreational Subdivisions				
East Trout Lake	788	536	492	172
Jan Lake	2,106	1,587	1,311	781
Keeley Lake	21	17	13	8
Lac La Plonge	782	542	486	290
Little Amyot Lake	259	147	150	103
Little Bear Lake	1,011	556	559	274
Lower Fishing Lake	823	640	604	452
Michel Point	288	174	287	117
Napatak	5	2	....	....
Ramsey Bay	2,044	1,377	1,795	1,131
Sturgeon Weir	283	175	434	215
Tower Beach	134	99	103	61
Tyrrell Lake	79	46	63	22
Waden Bay	400	237	347	166
Whelan Bay	1,548	809	758	339
	10,571	6,944	7,402	4,131
Northern Dispositions	26,824	22,895	25,415	9,176
Total General Municipal (to Statement 1)	$ 215,744	$ 197,983	$ 191,359	$ 153,585

Northern Revenue Sharing Trust Account

Schedule of Taxes Receivable and Asset Valuation Allowance — *(Concluded)*

	Taxes Receivable 1986	*Taxes Receivable 1985*
Northern Hamlets		
Cole Bay	$ 1,162	$ 1,225
Deschambault Lake	21,771	17,556
Dore Lake	1,176	1,035
Jans Bay	787	665
Michel Village	1,613	1,259
Missinipe	1,924	2,525
Patuanak	117	56
Pelican Narrows	16,043	13,996
St. George's Hill	394	187
Southend	4	108
Stanley Mission	384	185
Timber Bay	575	572
Turnor Lake	987	563
Weyakwin	3,319	2,627
Total Northern Hamlets (to Statement 1)	$ 50,256	$ 42,559
Schools		
Ile a la Crosse School Division	$ 11,139	$ 8,321
Northern Lights School Division	205,754	173,814
Uranium City School Division	98,593	74,346
Total Schools (to Statement 1)	$ 315,486	$ 256,481

Capital Fund

Schedule of Capital Assets

Schedule 2

For the Year Ended December 31, 1986

	Balance Dec. 31/85	*Acquired From Operating Fund*	*Disposal*	*Other*	*Balance Dec. 31/86*
Administration — land buildings and equipment	$ 290,244	$ 45,700	$	$	$ 335,944
Fire Protection	101,515	20,319	....	....	121,834
Heliport	5,090	....	....	....	5,090
Public Works	1,075,471	42,172	....	....	1,117,643
Sanitation grounds	4,721	....	....	....	4,721
Community service facilities	2,876,566	113,594	....	....	2,990,160
RCMP building and equipment	636,374	....	....	....	636,374
Water and sewer facilities	2,554,324	16,378	....	....	2,570,702
Public housing	4,396	8,974	....	....	13,370
	7,548,701	247,137	....	....	7,795,838
Schools — land, buildings and equipment	7,446,331	....	(7,446,331)	....	....
Hospital — land, buildings and equipment	1,551,675	....	....	....	1,551,675
Less accumulated depreciation	1,095,136	....	....	48,633	1,143,769
	456,539	....	....	(48,633)	407,906
Total (to Statement 3)	$ 15,451,571	$ 247,137	$ (7,446,331)	$ (48,633)	$ 8,203,744

Northern Revenue Sharing Trust Account

Capital Fund

Schedule of Reserve for Future Capital Expenditure

Schedule 3

As at December 31

	1986	*1985*
Northern Settlements		
Brabant Lake	$ 7,686	$ 4,386
Camsell Portage	2,619	2,619
Kinoosao	3,741	3,741
Sled Lake	745	505
Stony Rapids	6,913	6,556
Wollaston Lake	8,697	6,697
	30,401	24,504
Northern Hamlets		
Cole Bay	....	240
Deschambault Lake	....	17
Dore Lake	....	36
Jans Bay	....	237
Michel Village	....	107
Missinipe	....	4,969
Patuanak	....	180
Pelican Narrows	....	269
Southend	....	5
Stanley Mission	....	33
St. George's Hill	....	399
Timber Bay	....	76
Turnor Lake	....	7
Weyakwin	....	555
	....	7,130
Northern Villages		
Denare Beach	....	3,698
Sandy Bay	....	3
	....	3,701
Total Reserve (to Statement 3)	$ 30,401	$ 35,335

Northern Revenue Sharing Trust Account

Operating Fund

Schedule of Continuity of Reserve for Future Expenditures of Northern Settlements and Recreational Subdivisions

Schedule 4

For the Year December 31, 1986

		1986 Revenue								1986 Expenditures				
	Community Balance 31/12/85	Tax Levies	Lease Fees	Interest Earned	Water and Sewer Fees	Unconditional Operating Grants	Conditional Operating Grants	Capital Grants	Other	Transfers to Allowances	Services Paid	Capital Expenditures	Water and Sewer Expense	Community Balance 31/12/86
Northern Settlements														
Brabant Lake	$ 81,504	$ 2,188	$ 109	$ 6,430	$	$ 75,381	$ 19,740	$ 6,902	$ 3,354	$ (7)	$ 106,728	$ 12,019	$	$ 76,868
Camsell Portage	50,388	745		3,298		42,871	1,314		63	210	63,054	7,047		28,368
Descharme	15,256			1,564		41,691	45,306	14,420	40		103,117	21,888		(6,728)
Garson Lake	27,118			2,132		41,651	80,728	17,665	93		131,104	18,771		19,512
Kinoosao	103,198	1,624	210	6,423		42,017	18,294	23,703	103	575	82,699	38,189		74,109
Sled Lake	15,893	722	75	1,043		40,392	42,594	3,612	692	254	94,256	16,041		(5,528)
Stony Rapids	101,024	4,271	1,624	7,960		104,493	5,120		5,009	655	102,719	9,886		116,241
Sturgeon Landing	61,262	1,092		5,088		41,092	12,700	6,750	30	80	18,842	9,280		99,812
Uranium City	(118,677)	24,425	5,250	45,444	22,492	229,550	33,248		37,280	48,566	309,210	17,817	93,469	(190,050)
Wollaston	160,326	3,823	723	11,797		101,697	10,023	37,671	1,006	2,198	96,646	46,502		181,720
	497,292	38,890	7,991	91,179	22,492	760,835	269,067	110,723	47,670	52,531	1,108,375	197,440	93,469	394,324
Recreational Subdivisions														
East Trout Lake	9,863	1,978		546						363	890	4,255		6,879
Jan Lake	13,451	3,230		960						806	1,327			15,508
Keeley Lake	1,153	78		78						8				1,301
Lac La Plonge	6,140	1,920		405						253	3,666			4,546
Little Amyot Lake	2,557	611		181						45				3,304
Little Bear Lake	22,768	4,110		1,536						282	1,760			26,372
Lower Fishing Lake	11,348	2,381		804						188	2,056			12,289
Michel Point	(491)	1,374		10						57	1,564			(728)
Napatak		75		2						2				75
Ramsey Bay	22,357	7,216		1,686						246				31,013
Sturgeon Weir	4,631	538		288						(39)	2,599			2,897
Tower Beach	(19)	429		3						38	683			(308)
Tyrrell Lake	1,643	406		117						25	54			2,087
Waden Bay	3,383	2,525		254						72	1,299	918		3,873
Whelan Bay	6,394	5,221		531						469	888	500		10,289
	105,178	32,092		7,401						2,815	16,786	5,673		119,397
Reserve Balance (to Statement 1)	$ 602,470	$ 70,982	$ 7,991	$ 98,580	$ 22,492	$ 760,835	$ 269,067	$ 110,723	$ 47,670	$ 55,346	$ 1,125,161	$ 203,113	$ 93,469	$ 513,721

Northern Revenue Sharing Trust Account

Capital Fund
Schedule of Equity in Capital Fund Assets

Schedule 5

As at December 31

	1986			*1985*
	Equity Represented by			
	Due from Operating Fund	*Fixed Assets*	*Total Equity*	*Total Equity*
Northern Settlements				
Brabant Lake	$ 1,500	$ 106,247	$ 107,747	$ 95,728
Camsell Portage	....	39,901	39,901	32,854
Descharme Lake	....	32,608	32,608	10,720
Garson Lake	....	32,551	32,551	13,780
Kinoosao	....	135,689	135,689	97,500
Sled Lake	....	195,254	195,254	179,213
Stony Rapids	....	475,776	475,776	465,890
Sturgeon Landing	....	117,963	117,963	108,683
Uranium City	617,785	6,668,834	7,286,619	14,759,621
Wollaston Lake	....	344,380	344,380	297,878
	619,285	8,149,203	8,768,488	16,061,867
Recreational Subdivisions				
East Trout Lake	....	4,255	4,255	....
Lower Fishing Lake	....	1,011	1,011	1,011
Waden Bay	....	918	918	....
Whelan Bay	....	4,333	4,333	3,833
	....	10,517	10,517	4,844
General	15,471	44,024	59,495	15,471
Total Equity (to Statement 3)	$ 634,756	$ 8,203,744	$ 8,838,500	$ 16,082,182

Northern Revenue Sharing Trust Account

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the operating fund balance sheet and the capital fund balance sheet of the Northern Revenue Sharing Trust Account as at December 31, 1987 and the statements of operating fund revenue, expenditure and fund balance, capital fund continuity of equity in capital fund assets and capital fund revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

Note 6 to the financial statements states that the financial operations of the operating fund of the hospital in the Northern Settlement of Uranium City are not consolidated with these financial statements since separate financial statements are prepared and reported upon in accordance with the requirements of the Department of Health and of Health and Welfare Canada. In my opinion, the preparation of separate financial statements is not, of itself, an acceptable reason for not including the results of the hospital operations in the financial statements. Legal opinions are inconclusive as to the appropriate treatment to be accorded to the hospital operations and the net working assets of the hospital in these financial statements because of certain questions regarding facts which it appears are not readily ascertainable. Since it was impracticable to achieve a resolution of this matter at the date of finalization of these financial statements, I was unable to obtain sufficient appropriate audit evidence to satisfy myself that the exclusion of the hospital operations and net working assets from these financial statements is appropriate. Accordingly, I am unable to determine whether an adjustment is required to the Operating Fund Balance Sheet and Statement of Revenue, Expenditure and Fund Balance to appropriately account for the hospital operations conducted in the Northern Settlement of Uranium City in these financial statements.

In my opinion, except for the effect of adjustments, if any, which I may have determined to be necessary had I been able to obtain sufficient information with respect to the matters described in the preceding paragraph, these financial statements present fairly the financial position of the Trust Account as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements, applied on a basis consistent with that of the previous year.

In my auditor's report dated August 26, 1987 on the December 31, 1986 financial statements of the Northern Revenue Sharing Trust Account, I reported that conflicting legal opinions had left some uncertainty as to whether capital assets having a book value of $7,446,331 should have been reflected as assets of the Trust Account when the status of Uranium City was reverted to a Northern Settlement on October 1, 1984. The Regulations establishing the Uranium City School Division No. 115 provided for the vesting of all assets and liabilities accumulated for the purpose of delivering the educational programs for the former Municipal Corporation of Uranium City and District in the new school division, but did not resolve the legal uncertainties which existed prior to September 24, 1986 (the date of filing of the Regulations). Accordingly, I was unable to obtain sufficient appropriate audit evidence to satisfy myself that the transfer of capital assets to Uranium City School Division No. 115, as reflected in the Statement of Continuity of Equity in Capital Fund Assets of the Trust Account for 1986, properly presented the consequences of these Regulations in the 1986 financial statements of the Trust Account.

Regina, Saskatchewan,
March 25, 1988, except as to
Note 7 which is as of May 4, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Northern Revenue Sharing Trust Account

Operating Fund
Balance Sheet

Statement 1

As at December 31

	1987	1986
Assets		
Cash		
On Hand — petty cash	$ 700	$ 400
On Deposit		
— demand	3,987,981	3,086,066
— term	6,000,000	6,000,000
	9,988,681	9,086,466
Receivables		
Taxes (Schedule 1)		
— Northern Settlements, Recreational Subdivisions and General	211,545	215,744
— Northern Hamlets	67,817	50,256
— Schools	370,088	315,486
	649,450	581,486
Water and Sewer	11,662	13,296
Accrued Interest and other Receivables	167,389	277,299
	828,501	872,081
Other Assets		
Inventory	10,000	10,000
Land for Resale	31,770	26,502
Tax title property	4,674	4,674
Prepaid expenses	8,526	9,138
	54,970	50,314
	$ 10,872,152	$ 10,008,861
Liabilities and Fund Balance		
Due to Other Funds		
Capital Fund (Note 7)	$ 687,333	$ 697,095
Payables		
General Accounts Payable	1,391,917	139,544
Due to Other Authorities on Account of Revenue Collections		
— Northern Lights School Division	28,647	14,091
— Uranium City School Division	451	153,892
— Northern Hamlets	8,541	1,277
— Northern Villages	927	225
— Uranium City Hospital	89,691	89,691
Matured Uranium City Debenture Debt	17,921	23,809
Due to Other Authorities on Account of Uncollected Taxes		
— Northern Hamlets (Schedule 1)	67,817	50,256
— Schools (Schedule 1)	370,088	315,486
— Northern Village of Ile-a-la-Crosse	8,612	8,612
	1,984,612	796,883
Other		
Deferred grant revenues	15,339	177,948
Asset Valuation Allowances		
Taxes — Northern Settlements, Recreational Subdivisions and General (Schedule 1)	195,187	197,983
Other accounts receivable	26,102	26,479
	221,289	224,462
Reserve		
Future Expenditures of Northern Settlements and Recreational Subdivisions (Schedule 4)	269,110	513,721
Fund Balance (Statement 2)	7,694,469	7,598,752
	$ 10,872,152	$ 10,008,861

(See accompanying notes)

Northern Revenue Sharing Trust Account

Operating Fund

Statement of Revenue, Expenditure and Fund Balance

Statement 2

For the Year Ended December 31

	Communities			*Sewer and Water*			
	Northern Settlements	*Northern Hamlets*	*Recreational Subdivisions*	*Northern Settlements*	*General Municipal*	*1987 Totals*	*1986 Totals*
	(See Schedule 4)		*(See Schedule 4)*	*(See Schedule 4)*			
Revenues:							
Net tax levy	$ 41,625	$ 47,604	$ 46,886	$	$ 464,177	$ 600,292	$ 369,637
Land leases	44,769	1,316	....	....	102,159	148,244	813,466
Land sales	....	23,008	....	....	163,106	186,114	102,001
Advances from Consolidated Fund for:							
— Operating grants (Note 3)	....	....	....	....	5,252,229	5,252,229	5,411,220
— Capital grants (Note 4)	....	....	....	....	98,601	98,601	501,902
Operating grants — unconditional	502,799	....	....	....	....	502,799	760,835
Other grants — conditional	63,289	....	....	....	....	63,289	269,067
Capital grants	41,444	....	....	....	....	41,444	110,723
Interest	74,230	....	10,855	....	580,975	666,060	663,954
User fees	....	....	....	22,620	....	22,620	22,492
Bad debt allowances reversed	133	....	1,263	....	....	1,396	....
Other	26,034	....	3	....	491	26,528	56,492
	794,323	71,928	59,007	22,620	6,661,738	7,609,616	9,081,789
Expenditures:							
Services — paid direct	631,988	....	19,753	94,070	....	745,811	1,218,630
Capital expenditures	160,265	....	22,217	....	822	183,304	247,137
Transfers to northern hamlets	181,720	64,664	....	....	....	246,384	67,949
Operating grants (Note 3)	....	....	....	....	5,252,229	5,252,229	5,411,220
Capital grants (Note 4)	....	....	....	....	1,303,556	1,303,556	1,590,975
Operating costs	....	....	....	....	8,943	8,943	8,992
Transfers to allowances	7,413	....	957	2,178	471	11,019	69,072
	981,386	64,664	42,927	96,248	6,566,021	7,751,246	8,613,975
Excess (Deficit) of Revenues over Expenditures before the undernoted (to page 2)	(187,063)	7,264	16,080	(73,628)	95,717	(141,630)	467,814

Northern Revenue Sharing Trust Account

Operating Fund — *(Concluded)*

Statement of Revenue, Expenditure and Fund Balance — *(Concluded)*

Statement 2

For the Year Ended December 31

	Communities			*Sewer and Water*			
	Northern Settlements	*Northern Hamlets*	*Recreational Subdivisions*	*Northern Settlements*	*General Municipal*	*1986 Totals*	*1985 Totals*
	(See Schedule 4)		*(See Schedule 4)*	*(See Schedule 4)*			
Excess (Deficit) of Revenues over Expenditures before the undernoted (from page 1)	(187,063)	7,264	16,080	(73,628)	95,717	(141,630)	467,814
Amount transferred (to) from reserve for future expenditures of Northern Settlements and Recreational Subdivisions	187,063	....	(16,080)	73,628	....	244,611	88,749
Amount transferred (to) from advances to Northern Hamlets	....	(7,264)	....	....	....	(7,264)	20,760
Excess of Revenue over Expenditures	$	$	$	$	$ 95,717	95,717	577,323
Fund Balance — beginning of year						7,598,752	7,021,429
Fund Balance — end of year (to Statement 1)						$ 7,694,469	$ 7,598,752

(See accompanying notes)

Northern Revenue Sharing Trust Account

Capital Fund
Balance Sheet
Statement 3

As at December 31

	1987	1986
Assets		
Due from Operating Fund (Note 7)	$ 687,333	$ 697,095
Capital Assets (Schedule 2)	7,992,926	8,203,744
	$ 8,680,259	$ 8,900,839
Liabilities, Reserve and Equity		
Unmatured Long Term Debt	$ 14,547	$ 31,938
Reserve for Future Capital Expenditures of Communities (Statement 5 and Schedule 3)	24,886	30,401
Equity in Capital Fund Assets (Statement 4 and Schedule 5)	8,640,826	8,838,500
	$ 8,680,259	$ 8,900,839

(See accompanying notes)

Capital Fund
Statement of Continuity of Equity in Capital Fund Assets
Statement 4

For the Year Ended December 31

	1987	1986
Balance — beginning of year	$ 8,838,500	$ 16,082,182
Transferred to Uranium City School Division	....	(7,446,331)
Transferred from Operating Fund	183,304	247,137
Loss on fixed asset disposal	(5,355)	....
Long term debt retired during the year	4,442	4,145
Long term debt forgiven	12,948	....
Transferred to Northern Hamlet of Wollaston	(344,380)	....
Depreciation for the year on hospital assets	(48,633)	(48,633)
Balance — end of year (to Statement 3)	$ 8,640,826	$ 8,838,500

(See accompanying notes)

Capital Fund
Statement of Revenue and Expenditure
Statement 5

For the Year Ended December 31

	1987	1986
Revenues:		
Communities		
Land sales	$ 3,182	$ 5,897
	3,182	5,897
Expenditures:		
Communities		
Transfers to northern hamlets	8,697	7,130
Transfers to towns and northern villages	....	3,701
	8,697	10,831
Excess (deficit) of revenues over expenditures — to reserve for future capital expenditures	(5,515)	(4,934)
Reserve for future capital expenditures — balance — beginning of the year	30,401	35,335
Reserve for future capital expenditures — end of the year (to Statement 3)	$ 24,886	$ 30,401

(See accompanying notes)

Northern Revenue Sharing Trust Account

Notes to Financial Statements

December 31, 1987

1. **Statutory Authority**

The Northern Revenue Sharing Trust Account was established by Section 287 of The Northern Municipalities Act. The purpose of the Trust Account is to administer funds appropriated by the Legislature for the Northern Saskatchewan Administration District and revenues of a municipal nature generated from within the area of the Northern Saskatchewan Administration District outside of the boundaries of towns and northern villages. The revenues generated are held, invested and disbursed for the benefit of the District and in payment of capital grants under the Northern Capital Grants Program and the Grants for Northern Fire Protection Facilities Program and of expenses incurred in administering the Trust Account. The administration of the Trust Account is conducted in accordance with the provisions of The Northern Municipalities Act and the regulations under it.

2. **Significant Accounting Policies**

i) **Basis of Accounting**

The financial statements of the Northern Revenue Sharing Trust Account have been prepared in accordance with accounting policies established by the Department of Urban Affairs for urban municipalities in Saskatchewan and with fixed asset accounting policies established by the Department of Health for hospitals in Saskatchewan on a basis consistent with that of the previous year.

ii) **Northern Revenue Sharing Program Grants**

Funds for the purpose of paying operating grants to northern municipalities under the Northern Revenue Sharing Grants Program are advanced to the Trust Account from the Consolidated Fund of the Province. The funds are then disbursed to northern municipalities according to a payment schedule; allocated to the community in the case of northern settlements; and disbursed to the Town of Flin Flon, Manitoba under the requirements of The Flin Flon Extension of Boundaries Act, 1952.

iii) **Northern Capital Grants Program and Grants for Northern Fire Protection Facilities Program**

Funds for the purpose of paying capital grants to northern municipalities under both the Northern Capital Grants Program and the Grants for Northern Fire Protection Facilities Program are also advanced to the Trust Account from the Consolidated Fund of the Province. The funds are then disbursed to northern municipalities; allocated to the community in the case of northern settlements, upon their compliance with the regulations which have been established governing the programs.

iv) **Administrative Expenses of the Trust Account**

Expenditures directly incurred for materials, supplies and services utilized in the operation of the Trust Account are paid for out of funds held in the Trust Account. These expenditures are reflected in the financial statements. All other administrative expenses of the Trust Account are borne by the Consolidated Fund and the financial statements of the Trust Account do not include provisions for such expenses. The estimated administrative expenses borne by the Consolidated Fund on behalf of the Trust Account for the year ended December 31, 1987 totalled $182,223.

v) **Crown Land Leases Revenue**

Revenues from Crown land leases are recognized when monies are received on behalf of the Trust Account by the Department of Parks, Recreation and Culture.

vi) **Crown Land Sales Revenue**

Revenues from Crown land installment sales are recognized when monies are received by the Trust Account.

vii) **Net Tax Levy Revenue**

Taxes are levied annually, covering the period January 1 to December 31. The tax levies shown are net of penalties, cancellations, refunds and discounts.

Northern Revenue Sharing Trust Account

Notes to Financial Statements — *(Continued)*

2. **Significant Accounting Policies** — *(Concluded)*

viii) **Capital Assets Accounting Policy**

Capital assets acquired by the Northern Revenue Sharing Trust Account are recorded at historical cost. As a general rule, capital assets having a cost of $100 or more are capitalized for accounting purposes. The only exception to that rule would be in the case of office and shop machines and equipment where expenditures of amounts of less than $100 may be capitalized depending upon the nature of the machines or equipment acquired.

Assets previously acquired on behalf of northern settlements by the Northern Municipal Council are reflected in the Capital Fund Balance Sheet on the basis of an inventory conducted of those assets in 1985. Valuations of the fixed assets inventoried were established through estimates obtained from suppliers, from governmental sources that had contributed to the asset acquisition, or from our own estimates where other information sources were unknown. The total value established for the inventoried assets so capitalized is $969,914.

Accounting policies of the Department of Urban Affairs for urban municipalities in Saskatchewan direct that no provision for depreciation be made in the financial statements. This is not the case for Saskatchewan hospitals where accounting practice calls for the provision of depreciation in the financial statements. The Capital Fund Balance Sheet therefore reflects the municipal capital assets at historical cost while the hospital capital assets are reflected at undepreciated capital cost.

ix) **Asset Valuation Allowance**

The Northern Revenue Sharing Trust Account levies, collects and remits municipal taxes on a trust basis on behalf of northern hamlets and school taxes on behalf of the Ile a la Crosse, Northern Lights, and Uranium City School Divisions. In that capacity, the Northern Revenue Sharing Trust Account is merely acting as an agent of the northern hamlet and of the school division. Accounting policies of the Department of Urban Affairs for urban municipalities in Saskatchewan direct that, with respect to the provision of allowances for uncollected taxes, no provision for uncollectable taxes be made for taxes levied on a trust basis. Accordingly, these financial statements provide an allowance for uncollectable taxes only for uncollected municipal taxes levied with respect to the District outside of the boundaries of northern hamlets.

x) **Reserve: Future Expenditures of Northern Settlements and Recreational Subdivisions**

Under The Northern Municipalities Act, administrative responsibility and trusteeship over funds of northern settlements and recreational subdivisions rests with the Minister of Urban Affairs through the Trust Account. The reserve represents the accumulated excess of municipal revenues over expenditures and is maintained on an individual northern settlement and recreational subdivision basis. Revenues generated within each northern settlement and recreational subdivision can only be applied toward the payment of expenditures for that same community.

xi) **Interest Earnings**

Interest earnings of the fund are allocated on the basis of the monthly balance for each community as accounted for within the reserve for future expenditures of northern settlements and recreational subdivisions along with an allocation to the general balance within the fund balance on the same basis.

3. **Northern Revenue Sharing Program Grants**

Grants payable at December 31, 1986	$ —
Funds advanced from the Consolidated Fund 1987/88 appropriation for:	
Northern Revenue Sharing	5,252,229
Total Program Funding	$ 5,252,229
Grants paid in 1987 to:	
Towns	$ 402,786
Northern Villages	2,276,628
Northern Hamlets	871,786
Northern Settlements	377,099
Town of Flin Flon, Manitoba	14,496
	$ 3,942,795
Grants payable at December 31, 1987	$ 1,309,434
Total Funds Expended	$5,252,229

Northern Revenue Sharing Trust Account

Notes to Financial Statements — *(Concluded)*

4. **Northern Capital Grants Program and Grants for Northern Fire Protection Facilities Program**

Funds advanced from the Consolidated Fund 1987/88 appropriation for:	
Northern Capital Grants	$ —
Northern Fire Protection Facilities Grants	98,601
Total Consolidated Fund Contributions	98,601
Contribution to Northern Capital Grants Program from the Trust Account	1,204,955
Total Program Funding	$ 1,303,556
Grant paid in 1987 under:	
Northern Capital Grants Program	$ 1,204,955
Grants for Northern Fire Protection Facilities Program	80,935
	1,285,890
Grants payable at December 31, 1987	17,666
Total Funds Expended	$ 1,303,556

5. **Contingent Liability**

In conjunction with the coming into force of The Northern Municipalities Act on October 1, 1983, a Northern Capital Grants Program was put in place to provide funding assistance to northern municipalities in the construction and acquisition of capital works. The Province established, by regulation, a five-year $6.4 million program and it is anticipated that approximately $4.1 million of the program funding will come from the Fund Balance of the Northern Revenue Sharing Trust Account. The actual funding requirement over the life of the program and in any one year is dependent upon the dollar value of grant applications received and approved by the Minister of Urban Affairs. As at December 31, 1987, it is not expected that the liability of the Trust Account to provide future funding assistance to northern municipalities will exceed $526,120.

6. **Uranium City Reversion of Status**

Prior to reversion in status of the Municipal Corporation of Uranium City and District to the status of a town, and subsequently to a northern settlement, the Municipal Corporation operated under a Charter which allowed the municipal council to also function as the Hospital Board of the Uranium City hospital. Upon reversion of status to that of a town, the Uranium City hospital came under the administration of Saskatoon City Hospital. Administration of the hospital has since changed and is presently in the hands of Careplex Health Management Services. The financial operations of the operating fund of the hospital are not consolidated into the statements of the Northern Revenue Sharing Trust Account as separate financial statements are prepared and reported upon in accordance with the requirements of the Department of Health and Health and Welfare Canada. Since ownership of the capital assets of the hospital rests with the Trust Account on behalf of the Northern Settlement of Uranium City, those capital assets are reflected in the Capital Fund Balance Sheet of the Trust Account.

7. **Subsequent Event**

On May 4, 1988, Regulation No. 27/88, was issued pursuant to section 286 of The Northern Municipalities Act authorizing the usage of capital funds held by the Trust Account on behalf of the Northern Settlement of Uranium City for operational purposes of that northern municipality. As a result of that Regulation, an amount of $630,629 reflected on the Operating Fund Balance Sheet as "Due to Other Funds" under the classification "Capital Fund" will be eliminated in 1988 against a receivable of a similar amount reflected on the Capital Fund Balance Sheet under the classification "Due from Operating Fund". The "Equity in Capital Fund Assets" for the Northern Settlement of Uranium City on the Capital Fund Balance Sheet will be reduced by $630,629, with a corresponding increase in the "Reserve for Future Expenditures of Northern Settlements and Recreational Subdivisions" for the Northern Settlement of Uranium City on the Operating Fund Balance Sheet.

Northern Revenue Sharing Trust Account

Schedule of Taxes Receivable and Asset Valuation Allowance

Schedule 1

As at December 31

	1987		*1986*	
	Taxes Receivable	*Asset Valuation Allowance*	*Taxes Receivable*	*Asset Valuation Allowance*
General Municipal				
Northern Settlements				
Brabant Lake	$ 4	$ 1	$ 212	$ 79
Camsell Portage	1,115	1,050	966	879
Kinoosao	2,123	1,810	1,596	1,218
Sled Lake	1,303	1,133	1,122	985
Stony Rapids	3,770	2,432	1,724	1,214
Sturgeon Landing	155	129	316	184
Uranium City	164,034	158,667	162,993	155,042
Wollaston Lake	....	....	9,420	8,543
	172,504	165,222	178,349	168,144
Recreational Subdivisions				
East Trout Lake	759	330	788	536
Jan Lake	2,513	1,353	2,106	1,587
Keeley Lake	523	185	21	17
Lac La Plonge	1,192	657	782	542
Little Amyot Lake	249	185	259	147
Little Bear Lake	752	334	1,011	556
Lower Fishing Lake	378	249	823	640
Michel Point	357	185	288	174
Napatak	560	208	5	2
Ramsey Bay	2,588	1,265	2,044	1,377
Sturgeon Weir	100	76	283	175
Tower Beach	315	185	134	99
Tyrrell Lake	280	146	79	46
Waden Bay	897	429	400	237
Whelan Bay	1,603	850	1,548	809
	13,066	6,637	10,571	6,944
Northern Dispositions	25,975	23,328	26,824	22,895
Total General Municipal (to Statement 1)	$ 211,545	$ 195,187	$ 215,744	$ 197,983

Northern Revenue Sharing Trust Account

Schedule of Taxes Receivable and Asset Valuation Allowance — *(Concluded)*

	Taxes Receivable 1987	*Taxes Receivable 1986*
Northern Hamlets		
Cole Bay	$ 1,352	$ 1,162
Deschambault Lake	25,638	21,771
Dore Lake	1,360	1,176
Jans Bay	900	787
Michel Village	1,775	1,613
Missinipe	1,954	1,924
Patuanak	186	117
Pelican Narrows	17,731	16,043
St. George's Hill	190	394
Southend	....	4
Stanley Mission	930	384
Timber Bay	200	575
Turnor Lake	1,320	987
Weyakwin	3,551	3,319
Wollaston Lake	10,730	....
Total Northern Hamlets (to Statement 1)	$ 67,817	$ 50,256
Schools		
Ile a la Crosse School Division	$ 15,546	$ 11,139
Northern Lights School Division	243,549	205,754
Uranium City School Division	110,993	98,593
Total Schools (to Statement 1)	$ 370,088	$ 315,486

Capital Fund

Schedule of Capital Assets

Schedule 2

For the Year Ended December 31, 1987

	Balance Dec. 31/86	*Acquired From Operating Fund*	*Disposal*	*Other*	*Balance Dec. 31/87*
Administration — land buildings and equipment	$ 335,944	$ 8,022	$ (7,152)	$	$ 344,229
Fire Protection	121,834	19,675	(3,000)	....	138,509
Heliport	5,090	....	....	....	5,090
Public Works	1,117,643	28,858	(22,181)	(74,749)	1,049,571
Sanitation grounds	4,721	....	(900)	....	3,821
Community service facilities	2,990,160	124,342	(319,753)	75,000	2,869,749
RCMP building and equipment	636,374	....	....	....	636,374
Water and sewer facilities	2,570,702	2,407	....	(169)	2,572,940
Public housing	13,370	....	....	....	13,370
	7,795,838	183,304	(352,986)*	7,497	7,633,653
Hospital — land, buildings and equipment	1,551,675	....	....	....	1,551,675
Less accumulated depreciation	1,143,769	....	....	48,633	1,192,402
	407,906	....	....	(48,633)	359,273
Total (to Statement 3)	$ 8,203,744	$ 183,304	$ (352,986)*	$ (41,136)	$ 7,992,926

* Out of the $352,986.00 reflected as disposals, a total of $344,380.00 actually represents the book value of assets transferred to the Northern Hamlet of Wollaston Lake upon the community assuming northern hamlet status on January 1, 1987.

Northern Revenue Sharing Trust Account

Capital Fund

Schedule of Reserve for Future Capital Expenditure

Schedule 3

As at December 31

	1987	*1986*
Northern Settlements		
Brabant Lake	$ 7,686	$ 7,686
Camsell Portage	2,619	2,619
Kinoosao	3,741	3,741
Sled Lake	3,927	745
Stony Rapids	6,913	6,913
Wollaston Lake	....	8,697
Total Reserve (to Statement 3)	$ 24,886	$ 30,401

Northern Revenue Sharing Trust Account

Operating Fund

Schedule of Continuity of Reserve for Future Expenditures of Northern Settlements and Recreational Subdivisions

For the Year December 31, 1987

Schedule 4

		1987 Revenue								1987 Expenditures					
	Community Balance 31/12/86	Tax Levies	Lease Fees	Interest Earned	Water and Sewer Fees	Unconditional Operating Grants	Conditional Operating Grants	Capital Grants	Other	Transfers to Allowances	Services Paid	Capital Expenditures	Water and Sewer Expense	Transferred to Hamlet	Community Balance 31/12/87
Northern Settlements															
Brabant Lake	$ 76,868	$ 1,759	$ 1,825	$ 6,424	$ ...	$ 75,933	$ 4,435	$ 19,584	$ 703	$ (78)	$ 48,120	$ 61,651	$ ...	$ ...	$ 77,838
Camsell Portage	28,368	774	1	1,797	...	43,185	...	20,350	25	171	33,476	35,368	...	...	25,485
Descharme	(6,728)	...	...	958	...	41,997	27,671	...	171	...	59,303	200	...	...	4,566
Garson Lake	19,512	...	...	2,584	...	41,957	17,752	...	37	...	41,839	6,823	...	...	33,180
Kinoosao	74,109	1,441	...	6,920	...	42,325	...	...	103	592	26,082	11,411	...	...	86,813
Sled Lake	(5,528)	1,057	84	85	...	40,689	6,440	1,510	2,706	148	39,836	6,865	...	...	194
Stony Rapids	116,241	7,084	3,802	9,470	...	105,259	772	...	671	1,218	96,363	35,898	...	...	109,820
Sturgeon Landing	99,812	1,189	25	9,318	...	41,394	...	...	6,459	(55)	15,657	...	...	...	142,595
Uranium City	(190,050)	28,321	39,032	36,674	22,620	70,060	6,219	...	15,159	7,462	271,312	2,049	94,070	...	(346,858)
Wollaston	181,720	...	...	...	...	...	...	...	...	...	...	...	...	181,720	...
	394,324	41,625	44,769	74,230	22,620	502,799	63,289	41,444	26,034	9,458	631,988	160,265	94,070	181,720	133,633
Recreational Subdivisions															
East Trout Lake	6,879	2,402	...	675	...	...	...	...	...	(206)	160	...	...	...	10,002
Jan Lake	15,508	5,135	...	1,349	...	...	...	...	...	(233)	4,553	...	...	...	17,672
Keeley Lake	1,301	732	...	116	...	...	...	...	...	168	22	...	...	...	1,959
Lac La Plonge	4,546	2,593	...	371	...	...	...	...	...	115	3,328	495	...	...	3,572
Little Amyot Lake	3,304	690	...	294	...	...	...	...	...	38	127	...	...	...	4,123
Little Bear Lake	26,372	5,265	...	2,329	...	...	...	...	...	(222)	679	...	...	...	33,509
Lower Fishing Lake	12,289	3,204	...	1,077	...	...	...	...	...	(391)	540	11,272	...	...	5,149
Michel Point	(728)	2,398	...	46	...	...	...	...	...	11	1,574	...	...	...	131
Napatak	75	2,930	...	118	...	...	...	...	...	206	21	...	...	...	2,896
Ramsey Bay	31,013	8,912	...	2,661	...	...	...	...	...	(112)	4,715	...	...	...	37,983
Sturgeon Weir	2,897	549	...	261	...	...	...	...	...	(99)	...	...	...	...	3,806
Tower Beach	(308)	757	...	4	...	...	...	...	...	87	826	...	...	...	(462)
Tyrrell Lake	2,087	495	...	157	...	...	...	...	...	100	566	...	...	...	2,073
Waden Bay	3,873	3,188	...	404	...	...	...	...	...	192	1,360	...	...	...	5,913
Whelan Bay	10,269	7,636	...	993	...	...	...	...	3	40	1,280	10,450	...	...	7,151
	119,397	46,886	...	10,855	...	...	...	...	3	(306)	19,753	22,217	...	...	135,477
Reserve Balance (to Statement 1)	$ 513,721	$ 88,511	$ 44,769	$ 85,085	$ 22,620	$ 502,799	$ 63,289	$ 41,444	$ 26,037	$ 9,152	$ 651,741	$ 182,482	$ 94,070	$ 181,720	$ 269,110

Northern Revenue Sharing Trust Account

Capital Fund

Schedule of Equity in Capital Fund Assets

Schedule 5

As at December 31

	1987			*1986*
	Equity Represented by			
	Due from Operating Fund	*Fixed Assets*	*Total Equity*	*Total Equity*
Northern Settlements				
Brabant Lake	$ 1,500	$ 167,899	$ 169,399	$ 107,747
Camsell Portage	....	75,269	75,269	39,901
Descharme Lake	....	32,808	32,808	32,608
Garson Lake	....	39,374	39,374	32,551
Kinoosao	....	147,100	147,100	135,689
Sled Lake	300	200,844	201,144	195,254
Stony Rapids	....	511,674	511,674	475,776
Sturgeon Landing	....	117,963	117,963	117,963
Uranium City	630,629	6,622,415	7,253,044	7,286,619
Wollaston Lake	....	......	......	344,380
	632,429	7,915,346	8,547,775	8,768,488
Recreational Subdivisions				
East Trout Lake	....	4,255	4,255	4,255
La Plonge	....	495	495	....
Lower Fishing Lake	....	12,283	12,283	1,011
Waden Bay	....	918	918	918
Whelan Bay	....	14,783	14,783	4,333
	....	32,734	32,734	10,517
General	15,471	44,846	60,317	59,495
Total Equity (to Statement 3)	$ 647,900	$ 7,992,926	$ 8,640,826	$ 8,838,500

Saskatchewan Archives Board

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Saskatchewan Archives Board as at March 31, 1988 and the statements of revenue, expenditure and balance of fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
September 15, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

As At March 31

Statement 1

	1988	*1987*
Assets		
Current:		
Funds held by University of Saskatchewan	$ 146,237	$ 119,988
Accounts receivable	5,054	4,628
	151,291	124,616
Fixed:		
Equipment	212,187	198,160
	$ 363,478	$ 322,776
Liabilities and Equity		
Current liabilities:		
Accounts payable	$ 16,493	$ 28,818
Deferred revenue	10,208	18,958
	26,701	47,776
Equity:		
Equity in fixed assets	212,187	198,160
Balance of fund (Statement 2)	124,590	76,840
	336,777	275,000
	$ 363,478	$ 322,776

(See accompanying notes to financial statements)

Saskatchewan Archives Board

Statement of Revenue, Expenditure and Balance of Fund

Statement 2

For the Year Ended March 31

	1988	1987
Revenue:		
Grants — Province of Saskatchewan,		
Department of Parks, Recreation and Culture	$ 640,000	$ ....
Department of Advanced Education and Manpower	....	852,910
Department of Education	25,000	17,500
Grant — Saskatchewan Lotteries	60,000	....
Grants — Government of Canada	41,800	2,678
	766,800	873,088
Services	118,123	150,404
Photocopy sales	28,226	32,894
Magazine sales	4,097	7,240
Miscellaneous	5,655	5,693
	922,901	1,069,319
Expenditures:		
Salaries and benefits	745,717	877,470
Administrative services	62,949	141,944
Printing and postage	38,836	34,154
Equipment	14,027	19,865
Materials and supplies	13,622	9,508
	875,151	1,082,941
Excess of revenue over expenditure (expenditure over revenue)	47,750	(13,622)
Balance of fund, beginning of year	76,840	90,462
Balance of fund, end of year — to Statement 1	$ 124,590	$ 76,840

(See accompanying notes to financial statements)

Statement of Changes in Financial Position

Statement 3

For the Year Ended March 31

	1988	1987
Cash provided by (used in) operating activities		
Excess of revenue over expenditure (expenditure over revenue)	$ 47,750	$ (13,622)
Net change in non-cash working capital balances	(21,501)	9,610
Cash provided by (used in) operating activities	26,249	(4,012)
Funds held by University of Saskatchewan, beginning of year	119,988	124,000
Funds held by University of Saskatchewan, end of year	$ 146,237	$ 119,988

(See accompanying notes to financial statements)

Saskatchewan Archives Board

Notes to Financial Statements

March 31, 1988

1. **Accounting Policies**

These financial statements are prepared in accordance with the following accounting policies which are considered appropriate for organizations of this type.

(a) Accrual Accounting

The financial statements are prepared in accordance with the accrual basis of accounting.

(b) Fund accounting

The accounts of the Board are maintained in accordance with the principles of fund accounting in order that limitations and restrictions placed on the use of available resources are observed. Under the Board's fund accounting, resources for various purposes are classified for internal accounting purposes into five funds that are in accordance with activities or objectives specified. The financial statements are a consolidation of the five funds including the general, magazine, photocopy, trust grants in advance and archives trust fund, all of which are held by the University of Saskatchewan.

(c) Fixed assets

The Saskatchewan Archives Board follows the policy of charging to current year's expenditure the full cost of all fixed assets purchased during the year. Equipment costing in excess of $1,000 purchased after March 31, 1975 is also recorded at cost on the balance sheet, with a corresponding figure recorded as Equity in Fixed Assets. No depreciation is recorded.

The Board has placed a nil value on the permanent collection of archival materials for fiancial statement purposes.

The cost of materials used to preserve the archival collection is expensed.

2. **Authority**

The Saskatchewan Archives Board was established under the authority of The Archives Act for the purpose of acquiring and preserving historical documents relating to the history of Saskatchewan and to provide these documents to the public for research purposes.

3. **Costs Borne by Other Agencies**

Administrative services are provided without charge to the Board by The University of Saskatchewan and the University of Regina. In addition, the Board has entered into a five year lease agreement with the Saskatchewan Property Management Corporation, which expires November 30, 1988 for office space on behalf of the Board. The costs of this agreement are being absorbed by the Saskatchewan Property Management Corporation. No provision for these costs is included in these financial statements.

The Saskatchewan Research Council Employees' Pension Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of The Saskatchewan Research Council Employees' Pension Fund as at December 31, 1987 and the statement of fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
April 28, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

As at December 31

	1987	*1986*
Assets		
Cash	$ 1,000	$ 4,091
Contributions and other receivables	258,380	86,399
Investments (Note 4)	12,175,142	11,046,416
	$ 12,434,522	$ 11,136,906
Liabilities and Fund Balance		
Liabilities:		
Pensions and other payables	$ 1,172	$ 183
Fund balance (Statement 2)	12,433,350	11,136,723
	$ 12,434,522	$ 11,136,906

(See accompanying notes to the financial statements)

Statement of Fund Balance

Statement 2

Year Ended December 31

	1987	*1986*
Fund balance, beginning of year	$ 11,136,723	$ 9,015,596
Add:		
Contributions		
— Employer	636,231	578,390
— Employee	429,232	448,105
Increase in net asset value of investments	446,061	1,169,481
Transfer of assets into Fund (Note 5)	73,204	43,327
Early retirement incentive (Note 6)	200,036	....
	1,784,764	2,239,303
Deduct:		
Refunds upon termination	130,270	27,586
Retirement benefits	157,831	90,590
Early retirement incentive (Note 6)	200,036	....
	488,137	118,176
Fund balance, end of year (Statement 1)	$ 12,433,350	$11,136,723

(See accompanying notes to the financial statements)

The Saskatchewan Research Council Employees' Pension Fund

Notes to the Financial Statements

December 31, 1987

1. **Description of the Pension Fund**

The Saskatchewan Research Council Employees' Pension Plan was established May 1, 1974 for the purpose of providing retirement income to the Council's employees. The Plan is a defined benefit final average pension plan funded by specified monthly employee contributions for past and/or current service and by the Council's regular contributions.

The Plan directs that all the contributions, investment income and any other assets received for the purposes of the Plan will be deposited in the Pension Fund, and all benefits under the Plan paid therefrom.

2. **Significant Accounting Policies**

a) **Investments**

Investments of the Fund are comprised of shares in three mutual funds managed by the Fund's investment advisor and shares in a Pooled Diversifund. Two of the mutual funds, the "Pooled Pension Trust" and the "U.S. Pooled Pension Trust" are equity funds, while the "Bond Fund" is a fixed income fund. The "Pooled Diversifund" is a combined fixed income — equity fund.

Contributions paid into the Pension Fund are used to purchase shares in the three mutual funds managed by the investment agency. No further shares will be purchased in the "Pooled Diversifund", which was received when a number of employees transferred to The Saskatchewan Research Council Employees' Pension Plan from a previous Plan adminstered by The Mutual Life Assurance Company of Canada.

Additional shares are acquired when periodic distributions are made by the funds. Cash dividends are not paid by the funds; however, investors can realize changes in the underlying share values by redeeming shares of the funds.

The shares in the four funds are recorded in the accounts at their net asset value per share. Net asset value per share is the market value of the investments in the particular fund's portfolio divided by the total number of outstanding shares in that fund. With respect to the U.S. Pooled Pension Trust, the market values of investments have been translated into Canadian dollars at the rate of exchange prevailing at year end. The Pension Fund follows the practice of recording the adjustment necessary to record its shares in the funds at net asset value as an increase or decrease in the Fund balance.

b) **Administration Costs**

Expenses incurred in the operation of the Fund are paid by the Council. Increases (decreases) in net asset value are shown net of management fees charged by the investment agency.

3. **Actuarial Valuation**

An actuarial valuation was performed as at January 1, 1987 on The Saskatchewan Research Council Employees' Pension Plan. The actuary stated that using the accrued benefit actuarial cost method, the present value of accumulated benefits resulting from services provided to the valuation date was $9,769,786. The actuary also stated that the value of Pension Fund assets was $10,731,651 based on averaged market values. The resulting net actuarial surplus was stated to be $961,865.

The next actuarial valuation is required to be performed no later than as at December 31, 1989.

4. **Investments**

	1987					*1986*
	Pooled Diversifund	*Bond Fund*	*Pooled Pension Trust*	*U.S. Pooled Pension Trust*	*Total*	*Total*
Investments at cost...........	$ 172,212	$ 2,601,937	$ 2,755,689	$ 956,020	$ 6,485,858	$ 5,803,196
Accumulated increase in net asset value.......	111,663	2,225,622	2,996,759	355,240	5,689,284	5,243,220
Investments at net asset value.......	$ 283,875	$ 4,827,559	$ 5,752,448	$ 1,311,260	$12,175,142	$11,046,416

5. **Transfer of Assets into Fund**

This represents the amounts received upon the transfer of employees from former pension plans to the current Pension Plan. The actuary had taken the transfer into account in the valuation described in Note 3.

6. **Early Retirement**

During the year, there was an early retirement program sponsored by The Saskatchewan Research Council.

Saskatchewan Sheep and Wool Marketing Commission

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of the Saskatchewan Sheep and Wool Marketing Commission as at December 31, 1987 and the statements of revenue, expenditure and retained earnings and changes in cash resources for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
February 19, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

As at December 31

	1987	*1986*
Assets		
Current		
Cash	$ 11,138	$ 41,917
Accounts receivable	35,712	14,575
Inventories	5,275	6,927
Prepaid expense	860	1,340
	52,985	64,759
Furniture and equipment	12,460	8,205
	$ 65,445	$ 72,964
Liabilities and Equity		
Current		
Accounts payable	$ 22,885	$ 4,531
Deferred revenue	....	19,049
	22,885	23,580
Equity		
Retained earnings — Statement 2	30,100	41,179
Fixed assets	12,460	8,205
	42,560	49,384
	$ 65,445	$ 72,964

(See accompanying notes)

Saskatchewan Sheep and Wool Marketing Commission

Statement of Revenue, Expenditure and Retained Earnings

For the Year Ended December 31

Statement 2

	1987	*1986*
Revenue		
Province of Saskatchewan grants		
— Administration	$ 42,700	$ 47,500
— ERDA Project (Note 5)	90,586	40,951
— Tripartite Program (Note 6)	19,952	21,135
Check-off fees	21,181	17,803
Sale of sheepman's supplies	22,104	13,137
Other	14,925	14,041
	211,448	154,567
Expenditure		
Salaries and benefits	74,465	63,422
General	40,482	39,632
Cost of sales — sheepman's supplies (Note 3)	16,552	11,038
ERDA Project — leasing of land	8,500	8,500
(Note 5) — maintenance of pasture	26,234	15,680
— general	22,438	16,771
— market study	33,856	....
	222,527	155,043
Excess of expenditure over revenue	(11,079)	(476)
Retained earnings, beginning of year	41,179	41,655
Retained earnings, end of year — Statement 1	$ 30,100	$ 41,179

(See accompanying notes)

Statement of Changes in Cash Resources

Year Ended December 31

Statement 3

	1987	*1986*
Cash provided by (used in):		
Operating Activities		
Excess of expenditures over revenue — Statement 2	$ (11,079)	$ (476)
Net change in non-cash working capital items:		
(Increase) in accounts receivable	(21,137)	(14,193)
Decrease (increase) in inventory	1,652	(211)
Decrease in prepaid expenses	480	140
Increase in accounts payable	18,354	2,037
Increase (decrease) in deferred revenue	(19,049)	19,049
	(19,700)	6,822
Cash provided by operating activities	(30,779)	6,346
Net increase (decrease) in cash and term deposits	(30,779)	6,346
Cash and term deposits, beginning of year	41,917	35,571
Cash and term deposits, end of year	$ 11,138	$ 41,917

(See accompanying notes)

Saskatchewan Sheep and Wool Marketing Commission

Notes to Financial Statements

December 31, 1987

1. **Accounting Policies**

   i) Fixed asset purchases are charged as an expense against operations in the year of purchase and are therefore not depreciated. To maintain accountability for fixed assets it is necessary to record them as a balance sheet asset with a corresponding offset to the equity account.

   ii) Inventory is valued at the lower of cost and net realizable value.

   iii) Province of Saskatchewan administration grants appropriated by the Legislature for the general purposes of the Commission are recorded upon receipt.

   iv) Other Province of Saskatchewan grants received for specific purposes are included in revenue to the extent of related expenses incurred during the year.

   v) Check-off fees are recorded as revenue in the period that the monies are received.

2. **Status of the Commission**

   The Commission was established by Order-in-Council 1534/74 and is continued under Section 38 of the Natural Products Marketing Act. The Commission was created to provide for the promotion, control, and regulation of the marketing of sheep and wool within the Province of Saskatchewan.

3. **Cost of Sales — Sheepman's Supplies**

	1987	*1986*
Beginning inventory, January 1	$ 6,927	$ 6,716
Purchases for the year	14,900	11,249
	21,827	17,965
Less: Ending inventory, December 31	5,275	6,927
Cost of sales	$ 16,552	$ 11,038

4. **Commissioners' and Managers' Remuneration**

   During 1987, the Commissioners of the Commission received $5,630 in remuneration (1986 — $5,511). Management of the Commission in 1986 received $33,410 in remuneration (1986 — $32,780).

5. **ERDA Project**

   The Commission has entered into an agreement with the Department of Agriculture — Province of Saskatchewan to conduct extension, research and development on irrigated sheep pastures (ERDA Project) and a market study on the sheep industry, which is considered to be a part of the overall ERDA project.

6. **Tripartite Program**

   In 1986, the Commission agreed to act as an agent for the Department of Agriculture — Province of Saskatchewan to administer the province's part of the administration of The National Tripartite Stabilization Scheme for Lambs established by a federal-provincial agreement. The related costs incurred to administer this agreement have been included in the expenditures of the Commission. In 1987, the Commission received a grant from the Province of Saskatchewan of $19,952 (1986 — $21,135) pursuant to Schedule C of the agreement to cover the costs of administration of this agreement.

The Saskatchewan Vegetable Marketing Commission

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of The Saskatchewan Vegetable Marketing Commission as at June 30, 1987 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of The Saskatchewan Vegetable Marketing Commission as at June 30, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
November 27, 1987.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

As at June 30

	1987	*1986*
Assets		
Current		
Cash	$ 4,222	$ 10,816
Prepaid expense	....	13
	4,222	10,829
Furniture and equipment (Note 1)	2,784	2,784
	$ 7,006	$ 13,613
Liabilities and Equity		
Accounts payable — Commissioner's travel, fees and other	$ 1,048	$ 253
Deferred revenue	....	5,915
	1,048	6,168
Equity		
Surplus (Statement 2)	3,174	4,661
Furniture and equipment	2,784	2,784
	5,958	7,445
	$ 7,006	$ 13,613

(See accompanying notes)

The Saskatchewan Vegetable Marketing Commission

Statement of Revenue, Expenditure and Surplus

Statement 2

For the Year Ended June 30

	1987	*1986*
Revenue		
Grants — Marketing and Economics Branch (Note 3)	$ 14,250	$ 14,250
Contractual Services	9,330	....
Registration fees	680	10
	24,260	14,260
Expenditure		
Research	9,330	....
Administration	8,545	7,252
Travel	4,355	534
Salaries and benefits	1,987	558
Commissioners' fees	1,530	495
Consulting fees	....	200
	25,747	9,039
Excess (expenditure over revenue) revenue over expenditure	(1,487)	5,221
Surplus (Deficit) beginning of year	4,661	(560)
Surplus end of year — Statement 1	$ 3,174	$ 4,661

(See accompanying notes)

Notes to Financial Statements

June 30, 1987

1. **Significant Accounting Policies**

   Fixed asset purchases are charged as an expense against operations in the year of purchase and are therefore not depreciated. To maintain accountability for fixed assets it is necessary to record them as a balance sheet asset with a corresponding offset to the equity account "Equity in Furniture and Equipment."

2. **Incorporation**

   The Saskatchewan Vegetable Marketing Commission was established by Order-in-Council #138/78, January 24, 1978 under authority of section 22 of The Natural Products Marketing Act, 1972.

3. **Grant — Marketing and Economics Branch**

   An administration grant of $14,250 from the Marketing and Economics Branch of the Department of Agriculture for the 1986/87 fiscal year has been issued to the Commission.

South Saskatchewan River Irrigation District No. 1

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the South Saskatchewan River Irrigation District No. 1 as at December 31, 1987 and the statements of income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the South Saskatchewan River Irrigation District No. 1 as at December 31, 1987 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
January 21, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

December 31, 1987
(with comparative figures for 1986)

	1987	*1986*
Assets		
Current		
Cash and short-term investments	$ 382,311	$ 588,890
Accounts receivable	393,529	171,864
Accrued interest receivable	4,310	5,529
Prepaid expense	2,386	1,547
	782,536	767,830
Other designated assets:		
Irrigation system replacement reserve (Note 4)	924,664	860,918
Equipment replacement reserve (Note 5)	155,980	154,707
Fixed assets (Note 6)	165,145	156,650
	$ 2,028,325	$ 1,940,105
Liabilities and Equity		
Liabilities		
Accounts payable and accrued liabilities	$ 11,710	$ 4,840
Equity		
Contributed surplus	143,400	143,400
Retained earnings (Statement 3)	1,873,215	1,791,865
Total equity	2,016,615	1,935,265
	$ 2,028,325	$ 1,940,105

(See accompanying notes to the financial statements)

South Saskatchewan River Irrigation District No. 1

Statement of Income

Statement 2

Year Ended December 31, 1987
(with comparative figures for 1986)

	1987	*1986*
Revenue		
Province of Saskatchewan grants (Note 8)	$ 20,825	$ 22,925
Water rate charges and penalties	403,826	421,041
Custom work revenue	33,815	62,712
Other revenue	166,637	138,432
Total revenue	625,103	645,110
Expenses		
Salaries and employee benefits	271,605	277,946
Pumping cost — power	265,819	195,069
Operations and maintenance	53,071	52,649
Depreciation	28,133	22,431
Fees and licences	5,657	4,671
Professional services	10,095	1,842
Travel and sustenance	2,396	2,367
Insurance	4,370	3,876
Other	12,202	11,535
	653,348	572,386
Income from operations	(28,245)	72,724
Interest income	109,595	122,503
Write-down of assets	....	2,798
Net income for year (Statement 3)	$ 81,350	$ 192,429

(See accompanying notes to the financial statements)

Statement of Retained Earnings

Statement 3

Year Ended December 31, 1987
(with comparative figures for 1986)

	1987	*1986*
Retained Earnings		
Unappropriated		
Balance, beginning of year	$ 776,240	$ 647,403
Add: Net income (Statement 2)	81,350	192,429
Transfers from:		
— Equipment replacement reserve	36,627	44,396
	894,217	884,228
Deduct: Transfers to:		
— Irrigation system replacement reserve	(63,746)	(72,172)
— Equipment replacement reserve	(37,900)	(35,816)
Balance, end of year	792,571	776,240
Appropriated		
1. Irrigation system replacement reserve (Note 3)		
Balance, beginning of year	860,918	788,746
Add: Transfer from unappropriated retained earnings (Note 4)	63,746	72,172
Balance, end of year	924,664	860,918
2. Equipment replacement reserve (Note 3)		
Balance, beginning of year	154,707	163,287
Add: Transfer from unappropriated retained earnings (Note 5)	37,900	35,816
Deduct: Transfers to unappropriated retained earnings	(36,627)	(44,396)
Balance, end of year	155,980	154,707
Total retained earnings, end of year (Statement 1)	$ 1,873,215	$ 1,791,865

(See accompanying notes to the financial statements)

South Saskatchewan River Irrigation District No. 1

Statement of Changes in Financial Position

Statement 4

Year Ended December 31, 1987
(with comparative figures for 1986)

	1987	*1986*
Cash provided by (used in):		
Operating Activities		
Net income	$ 81,350	$ 192,429
Add (deduct) items not requiring or generating cash:		
— depreciation	28,133	22,431
— write-down of fixed assets	....	2,798
	109,483	217,658
Net change in non-cash working capital items	(214,415)	133,291
	(104,932)	350,949
Financing activities:		
Increase in other designated assets	(65,019)	(63,592)
Investment activities:		
Purchases of fixed assets	(36,627)	(58,892)
Net increase (decrease) in cash position	(206,578)	228,465
Cash and short-term investments, beginning of year	588,890	360,425
Cash and short-term investments, end of year	$ 382,312	$ 588,890

(See accompanying notes to the financial statements)

Notes to Financial Statements

December 31, 1987

1. **Accounting Policies**
   - (a) Fixed assets are recorded at cost, except for assets sold to South Saskatchewan River Irrigation District No. 1 by Department of Agriculture for the sum of $1.00. These assets are valued at estimated net book value at the time of the transfer, April 1, 1976, with a corresponding amount reflected in contributed surplus.
   - (b) Depreciation is calculated on a straight-line basis with annual rates determined by expected yearly use. A maximum of fifteen years was used to depreciate assets purchased from Saskatchewan Agriculture.
   - (c) Long-term and short-term investments are stated at cost which approximate the market value.
   - (d) In accordance with established government practice, the District has not been charged with occupancy costs and no provision for such costs is reflected in these financial statements. These costs together with certain salary costs are absorbed by various departmental appropriations.
2. **Establishment of the District**

   In accordance with Section 3 of The South Saskatchewan River Irrigation Act, 1978, the District was established by Order-in-Council 1858/66 dated September 23, 1966. Effective April 1, 1976 the Board of Trustees of the District assumed responsibility from the Department of Agriculture for the administration, operation and maintenance of the South Saskatchewan River Irrigation District No. 1.

   In accordance with Order-in-Council 1169/82, the 1982 Board, which consisted of three nominated and two appointed trustees, was terminated, effective December 31, 1982. Elections were held prior to December 31, 1982 and a five member Board was elected to serve on and from January 1, 1983 in accordance with The South Saskatchewan River Irrigation Act, 1978.
3. **Retained Earnings**

   The District has adopted the policy of appropriating retained earnings to establish reserves as follows:
   - (a) **Irrigation System Replacement Reserve**

     Memorandum of Understanding, January 1, 1980 required the appropriation yearly of $1.00 per base acre plus Province of Saskatchewan grants specifically designed for capital replacement plus interest earned. With the termination of this Memorandum of Understanding effective December 31, 1984, only interest earned is appropriated yearly as described in Note 4.
   - (b) **Equipment Replacement Reserve**

     The amount appropriated yearly is based on depreciation estimates plus interest earned as described in Note 5. The amount transferred out to unappropriated retained earnings is based on equipment purchases (net of trade-in value) approved by the Board.

South Saskatchewan River Irrigation District No. 1

Notes to Financial Statements — *(Concluded)*

4. **Irrigation System Replacement Reserve**

The amount appropriated in the current year is $63,746 (1986 — $72,172 — Note 3) which represents interest earned by the designated assets, with the total appropriation amounting to $924,664 (1986 — $860,918) as at December 31, 1987.

The following assets have been designated as relating to the Irrigation System Replacement Reserve:

	1987	*1986*
Cash	$ 1,170	$ 4,601
Short-Term Investment	892,792	850,000
Accrued Interest Receivable	30,702	6,317
	$ 924,664	$ 860,918

5. **Equipment Replacement Reserve**

The amount appropriated in the current year is $37,900 (1986 — $35,816 — Note 3(b)) which represents depreciation estimates of $28,131 and interest earned of $9,769, with the total appropriation amounting to $155,980 (1986 — $154,707) as at December 31, 1987.

The following assets have been designated as relating to the Equipment Replacement Reserve:

	1987	*1986*
Cash and Short-term Investment	$ 150,505	$ 153,119
Accrued interest receivable	5,475	1,588
	$ 155,980	$ 154,707

6. **Fixed assets**

	Cost	*Accumulated Depreciation*	*Book Value Dec. 31, 1987*	*Book Value Dec. 31, 1986*
Operations and maintenance equipment	$ 339,425	$ 181,490	$ 157,935	$ 147,738
Small tools	3,658	3,443	215	431
Radio equipment	8,150	4,942	3,208	3,675
Metering equipment	4,323	4,323	....	456
Office equipment	6,551	2,764	3,787	4,350
	$ 362,107	$ 196,962	$ 165,145	$ 156,650

7. **Capital Costs of Irrigation Systems and Works**

With the transfer of the management of the District to the Board of Trustees effective April 1, 1976, fixed assets used in the operations of the District were sold to the District by the Department of Agriculture (Note 1(a)). The capital costs of the irrigation systems and works in place at the time of transfer have not been included in the assets of the District. These costs were originally reported in the Public Accounts of the Province of Saskatchewan in the Department of Agriculture.

8. **Grant Revenue**

According to the January 1, 1980 Memorandum of Understanding, between the Department of Agriculture (which has been assumed by the Saskatchewan Water Corporation) and the South Saskatchewan River Irrigation District No. 1 Board, the following was agreed upon:

(a) The Saskatchewan Water Corporation would provide for the difference in gross revenue from operation and maintenance on the developed acreage for irrigation and the 42,000 acre base. In 1987 this grant amounted to $20,825 (1986 — $22,925).

Special Projects Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the statement of financial position of the Special Projects Fund as at March 31, 1988 and the statement of expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
September 9, 1988

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement of Financial Position

Statement 1

As at March 31

	1988	*1987*
Due from the Consolidated Fund (Note 3)	$ 94,817	$ 94,817
Fund balance	$ 94,817	$ 94,817

(See accompanying notes to the financial statements)

Statement of Expenditure and Fund Balance

Statement 2

Year Ended March 31

	1988	*1987*
Expenditure (Note 1)		
Department of Supply and Services	$	$ 931,426
Total Expenditure	....	931,426
Fund balance, beginning of year	94,817	1,026,243
Fund balance, end of year	$ 94,817	$ 94,817

(See accompanying notes to the financial statements)

Notes to Financial Statements

March 31, 1988

1. **Authority**

The Special Projects Fund is a special purpose fund established under the provisions of The Special Projects Fund Act which was assented to on June 2, 1983. The fund consists of an initial payment from the Consolidated Fund of the Province as required by the Act and any other amounts appropriated from the Consolidated Fund by the Legislature.

Subject to any terms or conditions set by the Minister to whom the administration of The Special Projects Fund Act is assigned, any member of the Executive Council may construct and equip capital projects. Further, subject to the approval of the Lieutenant Governor-in-Council, the Minister may make grants or provide loans to any person, municipality, institution or other body of persons in equipping of capital projects. Any monies required for these purposes are to be provided out of monies appropriated from the Fund by the Legislature.

2. **Basis of Accounting**

The accounts are maintained on a modified cash basis for a fiscal year commencing on April 1 and ending on March 31 thereafter. Revenues are recorded as received and expenditures are charged to the accounts when payment is made. In addition, revenues received in April which apply to the preceding fiscal year are reported as revenue of the preceding fiscal year, and payments made during April which are for goods and services received in the preceding fiscal year are reported as expenditures of the preceding fiscal year.

3. **Due from Consolidated Fund**

This amount represents funds deposited to the credit of the Special Projects Fund in the Consolidated Fund of the Province pursuant to Section 16 of The Department of Finance Act, 1983.

This amount pursuant to Section 6(5) of The Special Projects Fund Act is non-interest bearing.

4. **Administrative Services**

The fund has not been charged with occupancy costs or administrative salaries and no provision for such costs is reflected in these statements. These costs are borne by the Department of Finance.

5. **Subsequent Events**

On June 15, 1988 Legislation was assented to which repealed the "Special Projects Fund Act". Monies in the Special Projects Fund at this date were paid to the Consolidated Fund.

The Workmen's Compensation Board Superannuation Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of The Workmen's Compensation Board Superannuation Fund as at December 31, 1987 and the statements of revenue, expenditure and fund equity, and receipts and disbursements for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
March 31, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

As at December 31, 1987
(with comparative figures for the previous year)

	1987	*1986*
Assets		
Cash and short-term deposits	$ 1,453,691	$ 315,502
Investments (Schedules 1 and 2)	9,056,122	8,765,634
Accrued interest on investments	170,583	167,194
Accounts receivable	62,416	35,657
	$ 10,742,812	$ 9,283,987
Accounts Payable and Fund Equity		
Accounts payable	89	$ ....
Fund equity (Statement 2) (Note 4)	10,742,723	9,283,987
	$ 10,742,812	$ 9,283,987

(See accompanying notes to the financial statements)

Statement of Revenue and Expenditure and Fund Equity

Statement 2

Year Ended December 31, 1987
(with comparative figures for the previous year)

	1987	*1986*
Revenues:		
Contributions from the Workers' Compensation Board (Injury Fund)	$ 343,137	$ 355,290
Contributions by employees and board members	180,598	186,995
Investment earnings, bank interest and sundry income	931,281	923,269
Gain on sale of investments	359,235	4,788
Total Revenue	$ 1,814,251	$ 1,470,342
Expenditures:		
Superannuates' allowances	$ 320,767	$ 277,230
Refunds to employees leaving service:		
Contributions	26,000	24,110
Accrued interest	8,748	10,859
Total expenditure	$ 355,515	$ 312,199
Excess of revenue over expenditure for the year	$ 1,458,736	$ 1,158,143
Fund equity, beginning of year	9,283,987	8,125,844
Fund equity, end of year (Statement 1)	$ 10,742,723	$ 9,283,987

(See accompanying notes to the financial statements)

The Workmen's Compensation Board Superannuation Fund

Statement of Receipts and Disbursements

Statement 3

Year Ended December 31, 1987
(with comparative figures for the previous year)

	1987	1986
Receipts:		
Contributions from employees and board members	$ 175,496	$ 175,674
Contributions from Workers' Compensation Board (Injury Fund)	332,834	333,209
	508,330	508,883
Miscellaneous receipts	89	....
Interest received	908,247	917,177
Long-term investment sales and maturities	1,415,292	1,156,809
Total Receipts	$ 2,831,958	$ 2,582,869
Disbursements:		
Allowances paid to superannuates	$ 320,767	$ 279,030
Contributions refunded or transferred to other retirement plans	26,000	24,110
Interest on contributions paid out	8,748	10,859
Long-term investments purchased	1,338,188	3,062,107
Miscellaneous disbursements	66	....
Total disbursements	$ 1,693,769	$ 3,376,106
Excess of receipts over disbursements (disbursements over receipts)	1,138,189	(793,237)
Cash and short-term deposits, beginning of year	315,502	1,108,739
Cash and short-term deposits, end of year	$ 1,453,691	$ 315,502

(See accompanying notes to the financial statements)

Notes to Financial Statements

Year Ended December 31, 1987

1. **Significant Accounting Policies**

   a) **Investments**

   Investments are recorded in the accounts at cost. Any discount or premium is amortized over the period remaining to the maturity date of the investment. When investments are sold prior to maturity, however, any differences between the proceeds and the carrying value of the investments, including any unamortized discount or premium, are taken into revenue or expenditure in that year.

   b) **Short-term Deposits**

   Short-term deposits are valued at cost which approximates market value.

   c) **Basis of Accounting**

   The accounts are maintained on an accrual basis of accounting.

2. **Description of the Plan**

   The Fund was established under The Workmen's Compensation Board Superannuation Act. The plan covers employees and board members who were enrolled at October 1, 1977 and who did not elect to transfer to the Public Employees (Government Contributory) Superannuation Plan prior to October, 1978.

3. **Administrative Costs**

   The Fund is administered by the Public Employees Benefits Agency. Accordingly no provision for administrative costs has been reflected in these financial statements.

4. **Fund Equity**

   Fund equity represents the accumulated contributions and earnings that, together with future contributions and interest earnings, will provide for payment of superannuation allowances. (Note 5).

5. **Fund Contributions**

   Member contributions are based on a percentage of salary. The Worker's Compensation Board (Injury Fund) provides contributions to the superannuation fund equal to 1.9 times the contributions made by employees and board members.

6. **Surplus**

   The most recent actuarial valuation of The Workmen's Compensation Board Superannuation Fund estimated that the plan had a surplus of $1,194,861 as at December 31, 1987. The Worker's Compensation Board is obligated to fund any deficiency in order to meet the superannuation fund's retirement benefits and refund requirements.

The Workmen's Compensation Board Superannuation Fund

Statement of Investments

Schedule 1

December 31, 1987
(with comparative figures for the previous year)

	1987	*1986*
Investments:		
Bonds and Debentures:		
Province of Saskatchewan	$ 1,228,132	$ 1,523,825
Guaranteed by other provinces	503,584	497,837
Municipals	438,666	437,935
Corporates	3,860,071	3,858,460
	6,030,453	6,318,057
Mortgages:		
Metropolitan Trust Company of Canada (formerly Morguard Trust Company)	503,607	511,921
Equities	2,522,062	1,935,656
Total Investments (Schedule 2)	$ 9,056,122	$ 8,765,634
Investments at par value	$ 9,198,767	$ 8,974,829
Unamortized discounts	$ 142,645	$ 209,195

Investments had a quoted market value of $9,365,914 on December 31, 1987 (1986 — $9,694,339).

Statement of Investment Transactions

Schedule 2

Year Ended December 31, 1987

Investments, beginning of year	$ 8,765,634
Add:	
Investments purchased:	
Bonds and debentures:	
7¼% Alberta Energy Corp., September 30, 2003	250,000
11% Canadian Oil Debco, October 31, 2000	250,000
10% Domtar, April 15, 2011	249,375
10% Loblaw Companies, December 19, 1991	103,250
	852,625

The Workmen's Compensation Board Superannuation Fund

Statement of Investment Transactions — *(Concluded)* Schedule 2

Equities:	
15,948 Shares, Bank of Montreal	542,232
2,000 Shares, BP Canada	36,625
1,500 Shares, CM NT Equity	12,937
3,000 Shares, Dome Mines	36,000
25,000 Shares, Enerplus Resources Corp.	250,000
7,500 Shares, Laidlaw Transportation	150,000
4,255 Shares, Placer Dome Corp.	56,000
7,500 Shares, Royal Bank	250,313
	1,334,107
Amortization of discounts, net of premiums	16,386
Total Additions	2,203,118
Deduct:	
Investments sold:	
Bonds and Debentures:	
9¼% Saskatchewan, October 2, 1987	300,000
11¾% Bank of Montreal, September 8, 1991	542,265
12½% Loblaw Companies, December 15, 1990	106,600
13¼% Norcen Energy Resources, December 20, 2003	11,000
12% Producers Pipelines, June 30, 1995	20,370
11¼% Royal Bank, December 9, 1991	247,261
12¾% Simpson Sears, June 15, 2000	16,000
13.15% Toronto Dominion Centre, September 15, 2003	12,000
12¼% Westcoast Transmission, July 15, 2000	20,000
	1,275,496
Equities:	
8,800 Shares, Belkin Packaging	179,872
1,000 Shares, Campbell Red Lake Mines	20,000
3,000 Shares, Dome Mines	36,000
13,000 Shares, Moore Corp.	399,360
7,500 Shares, Royal Bank	269,250
400 Shares, Teck Corp.	81,720
1,000 Warrants, Transcanada Pipelines	2,070
	988,272
Investment principal matured	8,097
Gain on sale of investments	(359,235)
Total Deductions	1,912,630
Investments, end of year (Schedule 1)	$ 9,056,122

The Municipal Employees' Superannuation Fund

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of The Municipal Employees' Superannuation Fund as at December 31, 1987 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Regina, Saskatchewan,
March 2, 1988.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Balance Sheet

Statement 1

As At December 31

	1987	*1986*
Assets		
Cash	$	$ 423,427
Contributions and other accounts receivable	1,320,369	1,014,012
Accrued interest	3,230,859	2,881,229
Investments (Note 3)	199,266,363	169,510,709
	$ 203,817,591	$ 173,829,377
Liabilities and Fund Balance		
Liabilities:		
Bank overdraft	$ 118,108	$ ....
Accounts payable	105,824	37,529
Provision for future annuities	15,546,384	14,439,284
Total Liabilities	15,770,316	14,476,813
Fund Balance:		
Defined Benefit Plan	171,853,070	145,153,797
Money Accumulation Plan	13,719,413	13,166,887
Annuity Underwriting	(2,701,447)	(2,637,478)
Supplementary Benefits	5,176,239	3,669,358
Total Fund Balance	188,047,275	159,352,564
	$ 203,817,591	$ 173,829,377

(See accompanying notes to the financial statements)

The Municipal Employees' Superannuation Fund

Statement 2

Statement of Changes in Fund Balance

Year Ended December 31, 1987

	Defined Benefit Plan		*Money Accumulation Plan*		*Annuity Underwriting Activity*		*Supplementary Benefits Activity*		*Total*	*Total*
	1987	*1986*	*1987*	*1986*	*1987*	*1986*	*1987*	*1986*	*1987*	*1986*
Balance, Beginning of year	$ 145,153,797	$ 119,516,930	$ 13,166,888	$ 12,789,144	$ (2,637,478)	$ (1,742,533)	$ 3,669,358	$ 3,576,705	$ 159,352,565	$ 134,140,246
Add:										
Contributions										
— employees	6,472,567	6,143,274	98,173	75,838	......	......	......	......	6,570,740	6,219,112
— employers	6,472,567	6,143,274	79,470	46,635	......	......	......	......	6,552,037	6,189,909
Interest on funds transferred in	104,572	64,242	......	......	......	......	......	......	104,572	64,242
Interest earned	18,571,194	16,161,905	1,424,166	1,342,996	1,411,116	1,330,060	465,885	441,390	21,872,361	19,276,351
Contribution — Rural Pension supplement	15,182	17,610	......	......	......	......	......	......	15,182	17,610
	31,636,082	28,530,305	1,601,809	1,456,469	1,411,116	1,330,060	465,885	441,390	35,114,892	31,767,224
Deduct:										
Transfers to other retirement plans	208,259	262,414	......	36,480	......	......	......	......	208,259	298,894
Lump sum payments to estates	43,579	27,230	7,112	63,492	......	......	......	......	50,691	90,722
Payments in lieu of annuities	59,158	43,476	2,100	3,009	......	......	......	......	61,258	46,485
Payments to insurance company	......	......	3,883	67,010	......	......	......	......	3,883	67,010
Withdrawals with interest	946,883	882,578	1,297	31,182	......	......	......	......	948,180	913,760
Allowances	1,612,537	1,263,041	......	......	1,894,467	1,724,667	525,322	376,098	4,032,326	3,363,806
Actuary fees	8,485	4,815	......	......	......	......	......	......	8,485	4,815
Change in value (Note 4)	......	......	......	......	1,107,100	1,769,414	......	......	1,107,100	1,769,414
	2,878,901	2,483,554	14,392	201,173	3,001,567	3,494,081	525,322	376,098	6,420,182	6,554,906
Add (Deduct):										
Intra-fund transactions:										
Retirement annuities purchased	......	......	(1,526,481)	(1,269,076)	1,526,481	1,269,076	......	......	......	......
Excess employee contributions	(491,589)	(409,884)	491,589	409,884	......	......	......	......	......	......
Employer contributions forfeited on withdrawal	......	......	......	(27,361)	......	......	......	27,361	......	......
	(491,589)	(409,884)	(1,034,892)	(886,553)	1,526,481	1,269,076	......	27,361	......	......
Net Increase (decrease)	28,265,592	25,636,867	552,525	377,743	(63,970)	(894,945)	(59,437)	92,653	28,694,710	25,212,318
Balance before the following	173,419,389	145,153,797	13,719,413	13,166,887	(2,701,448)	(2,637,478)	3,609,921	3,669,358	188,047,275	159,352,564
Funds transferred	(1,566,319)	......	......	......	......	......	1,566,319	......	......	......
Balance, end of year	$ 171,853,070	$ 145,153,797	$ 13,719,413	$ 13,166,887	$ (2,701,448)	$ (2,637,478)	$ 5,176,240	$ 3,669,358	$ 188,047,275	$ 159,352,564

(See accompanying notes to the financial statements)

The Municipal Employees' Superannuation Fund

Notes to Financial Statements

December 31, 1987

1. **Description of the Municipal Employees' Superannuation Fund**

General

The Municipal Employees' Superannuation Act, Section 11 provides authority for the Municipal Employees' Superannuation Fund. The Act directs that all allowances, payments and refunds under the Act shall be payable out of the fund in the manner provided in the Act together with all benefits granted under a former Act. The Act also directs that all monies in the fund shall be paid to and shall be held in trust by the Minister of Finance who shall invest such monies in securities authorized under The Pension Benefits Act. All other administrative responsibilities reside with the Municipal Employees' Superannuation Commission whose composition and authority to administer the Act are provided in Section 7 of the Act.

Fund Balances

The Municipal Employees' Superannuation Fund is composed of several activities. The purpose and details of the activities are outlined below.

Defined Benefit Plan

The defined benefit plan became effective July 1, 1973. The plan is mandatory for employees with one year of service. Contributions are established at 7% of earnings net of C.P.P. contributions and are matched by the employer.

At age 65 employees are entitled to pension benefits equal to:

- 1.3% of that portion of their average salary for the five highest calendar years, which is not in excess of the average yearly maximum pensionable earnings for the three years immediately prior to retirement; and
- 2% of that portion of their average highest salaries, if any, which exceed the average yearly maximum pensionable earnings of the three years immediately prior to retirement;

for each year and fractional year of contributory service in the plan prior to retirement.

Employees who have attained the age of at least 55 years and who are credited with at least 15 years of continuous service may retire and receive early retirement pensions; however, such allowances are subject to reductions of .25% per month for each month that their early retirement dates precede their normal retirement dates.

Upon termination of employment, where age and service totals less than 45 years, the member may withdraw all of his own contributions plus interest; however, in such cases the funds contributed by his employer on his behalf are forfeitured to the fund.

When the terminating employee's age and service totals 45 years or more, he may either withdraw one-half of his own contributions and interest and remain eligible for a reduced allowance at normal retirement age; or, he may simply leave all funds with the plan and receive a "full" non-reduced deferred pension at normal retirement age.

When an employee dies and has less than 10 years of credited service to his credit, his named beneficiary is entitled to a lump sum refund on the decedent's contributions and interest. In cases where the deceased member did have at least 10 years of credited service to his credit, his surviving spouse, if any, is entitled to an allowance amounting to 60% of what would be payable if the decedent were alive and eligible for a pension. Additional benefits, not exceeding 25% of the decedent's calculated pension, may be payable where dependent children are also involved.

If a pensioner dies leaving a spouse or dependent, 60% of the pension is paid for life. If there is no spouse or dependent, the balance of member contributions plus interest at retirement, less pension payments, is paid in a lump sum.

Interest is allocated annually on the basis of the plan's portion of the total assets of the Fund.

Any surpluses that arise in the fund as a result of forfeitures of employer contributions on an employee's withdrawal, investment earnings on existing surpluses or in excess of actuarial assumptions, or contributions in excess of that required to meet current fund obligations can be used at the discretion of the Commission to finance other activities.

The Municipal Employees' Superannuation Fund

Notes to Financial Statements — *(Continued)*

1. Description of the Municipal Employees' Superannuation Fund — *(Concluded)*

Money Accumulation Plan

The Money Accumulation Plan consists of members who made contributions to the money purchase plan in effect prior to July 1, 1973. Upon retirement members must purchase an annuity from either the fund or a private insurer based on all employee and employer contributions together with interest thereon. In the event of death prior to retirement, their beneficiaries have the option of receiving such annuities or receiving a lump sum payment of all employee and employer accounts.

In addition, the accounts, set up to record mandatory contributions made to the fund prior to July 1, 1973, may also contain:

- voluntary employee and/or employer contributions made either before or after July 1, 1973;
- any employer and/or employee contributions made to the plan subsequent to normal retirement age; and
- any excess employee funds transferred from the new plan pursuant to Subsection 20(4) of The Municipal Employees's Superannuation Act.

Interest is credited annually to the individual members account balances in accordance with the provisions of the governing legislation. An interest rate of 11% was approved by the Commission in 1986 and 11.5% in 1987.

Any forfeitures of the employer contributions, resulting from an employee withdrawing from the plan are removed from the plan and credited to the supplementary benefits activity for use at the discretion of the Commission.

Annuity Underwriting

Members of the Money Accumulation Plan upon retirement must purchase a life annuity through the Commission or through a private insurer.

If the member elects to purchase through the Commission, the individual's account balance is transferred to the annuity underwriting activity and an annuity contract is agreed to based on current interest rates and annuity tables.

Interest is allocated annually on the basis of the activity's portion of the total assets of the Fund.

The present value of future annuities is reflected as a liability to the fund and a charge against the annuity underwriting activity.

Any surplus resulting in the activity can be utilized at the discretion of the Commission.

Supplementary Benefits

In accordance with the Act, the Commission makes supplementary benefits to superannuates to compensate them for lost purchasing power.

These supplementary benefits can be made by the Commission as long as the solvency of the entire fund is not impaired.

Funding for supplementary benefits results from forfeitures from the Money Purchase Plan and from the Commission transferring surplus amounts from the other activities to equal the actuarial valuation of supplements granted.

Interest is allocated annually on the basis of the activity's portion of the total assets of the Fund.

2. Accounting Policies

These financial statements have been prepared in accordance with accounting principles considered appropriate for the Fund. The significant accounting policies are as follows:

Accrual Accounting

The financial statements are prepared on the accrual basis. The statements show only the position of the fund as at the year-end and do not purport to show the adequacy of the fund to meet its future obligations except that the fund records a provision for the present value of future annuity payments.

Investments

The bonds and debentures are recorded at amortized cost and any premiums or discounts associated with their acquisition are amortized on a straight-line basis. When bonds and debentures are sold to permit reinvestment, any gain or loss as a result of the sale and any unamortized premiums or discounts are amortized over the remaining term of the security sold. Short-term deposit certificates, corporate shares, mortgages and real estate are recorded at cost. Any gains or losses resulting from their sale are recognized in the period of the sale.

The Municipal Employees' Superannuation Fund

Notes to Financial Statements — *(Continued)*

3. Investments

	1987		1986	
	Cost	*Market Value*	*Cost*	*Market Value*
Bonds and debentures at par	$ 120,059,511	$	$ 102,868,743	$ ....
Less: Unamortized gains/losses	(1,805,906)	....	(705,829)	....
Unamortized premiums/discounts	(3,907,558)	....	(4,109,149)	....
	114,346,047	*117,106,793*	*98,053,765*	*108,570,407*
Deposit certificates — short-term	33,795,169	33,795,169	18,001,446	18,001,446
Corporate shares	37,745,649	34,105,974	38,555,826	38,979,789
Mortgages	9,300,831	9,334,663	11,859,732	11,698,595
Real estate	4,078,667	3,917,912	3,039,940	3,017,515
Investments — to Statement 1	$ 199,266,363	$ 198,260,511	$ 169,510,709	$ 180,267,752

4. Actuarial Report

The Pension Benefits Act requires an actuarial valuation of the assets and liabilities of the fund to be made by an Actuary at regular intervals of three years. The most recent valuation was carried out as at December 31, 1986.

The valuation indicates the fund to be fully funded, with a surplus, and the current contribution rate more than sufficient to finance benefits to be earned in the future.

The surplus of the fund as at December 31, 1986 was calculated to be $37,291,237 determined as follows:

Assets	$174,094,342
Actuarial Liabilities	
Money Accumulation Plan	$ 13,155,730
Active Members	85,428,146
Inactive Members	4,014,810
Deferred Pensions	1,006,854
Pensioners	33,197,565
	$ 136,803,105
Surplus	$ 37,291,237

The Actuary used the Accrued Benefit Method to determine whether the assets in the fund at valuation date were sufficient to finance the benefits earned in respect of service to the valuation date.

This method examines each benefit that may be payable in the future due to service up to the valuation date multiplying it by its probability of being paid and discounting back to the valuation date using an interest rate.

To determine the contribution rate for the future that will finance future benefits to be earned in the future, the Single Premium, or Unit Cost, Method was used.

The significant actuarial assumptions are as follows:

(a) **Life Expectancy**

It was assumed that future mortality experience would follow the 1983 Group Annuity Mortality Table.

(b) **Rate of Investment Return**

A 7% per annum return on investments was assumed.

(c) **Salary Increases**

Salary increases were assumed to be 6% adjusted to include merit and promotion factors.

(d) **Termination**

Termination pattern used was as follows:

Age	Male %	Female %
20	16.0	32.0
30	8.8	17.6
40	4.7	9.4
50	2.1	4.2

The Municipal Employees' Superannuation Fund

Notes to Financial Statements — *(Concluded)*

4. **Actuarial Report** — *(Concluded)*

(e) **Retirement**

The actuarial valuation assumed that all police and fire employees retire at age 60 and all other members retire at age 65.

(f) **Dependents**

It was assumed that 100% of males and 80% of females would be married at death and 90% would be married at retirement.

(g) **Asset Values**

Book value was used as a conservative estimate of market value.

5. **Administrative Costs**

The costs of administering the Act are borne by the Consolidated Fund of the Province pursuant to Section 10 of The Municipal Employees' Superannuation Act. Accordingly, these costs are not reflected in the financial statements.

The costs of actuarial studies are borne by The Municipal Employees' Superannuation Fund in accordance with provisions contained in Section 12 of the Act.

Volume

3

Province of
Saskatchewan

Public Accounts
1987-88

Volume 3

Details of Revenue and Expenditure Activity

Saskatchewan

Province of
Saskatchewan

SUPPLEMENTARY SCHEDULE TO THE 1987-88 PUBLIC ACCOUNTS

SCHEDULE OF MINISTERIAL EXECUTIVE AIRCRAFT TRAVEL

For The Year Ended March 31, 1988

Andrew, Honourable Robert L.	$ 11,379.50
Bernston, Honourable Eric A.	7,482.50
Devine, Honourable Grant	8,625.00
Duncan, Honourable Joan H.	7,738.50
Hardy, Honourable Neal H.	11,610.00
Hepworth, Honourable Lorne H.	7,498.50
Hodgins, Honourable Grant	11,709.50
Klein, Honourable Jack	6,272.00
Lane, Honourable J. Gary	2,148.00
Maxwell, Honourable Colin	16,173.50
McLeod, Honourable George M.	14,425.00
Meiklejohn, Honourable Ray	4,447.50
Schmidt, Honourable Grant	4,891.00
Smith, Honourable Patricia A.	4,075.00
Swan, Honourable Herb J.	1,861.00
Taylor, Honourable Graham	5,478.00
Tusa, Honourable Arnold	238.00
	$126,052.50

Scope of the Public Accounts

The Public Accounts are organized into three volumes:

Volume 1 — Main Financial Statements

Volume 1 consists of two parts:

Part A — Financial Statements of the Combined Funds
— Financial Statements of the Consolidated Fund
— Financial Statements of the Saskatchewan Heritage Fund

Part B — Additional Information on Debt, Loan, Investment and Deposit Activity

Volume 2 — Supplementary Financial Statements

Summary information of Superannuation, Trust and Special Purpose Funds under the control of the Minister of Finance

Financial statements of Revolving Funds; and

Other financial statements which are not tabled separately in the Legislature.

Volume 3 — Details of Revenue and Expenditure Activity

Summary Revenue and Expenditure Information for the Combined, Consolidated and Heritage Funds.

Consolidated Fund Revenue and Expenditure Details

Heritage Fund Revenue and Expenditure Details; and

Other Information — Statement of Remission of Taxes and Fees.

A Detailed Table of Contents is provided at the beginning of each of the Volumes.

Details of Revenue and Expenditure Activity
Preamble

Summaries of revenue and expenditure have been included at the beginning of Volume 3 for the Combined, Consolidated and Heritage Funds. These summaries allow easier accessibility to information without the need to refer to other documents such as the Estimates and Volume 1 of the Public Accounts.

Following these summaries are the revenue and expenditure details for the Consolidated Fund and the Saskatchewan Heritage Fund.

For each of the Funds the following information is provided:

- Revenue by department (by division for the Heritage Fund) and by source.
- Expenditures at the vote and subvote levels along with the following relevant information for legislative compliance purposes: original estimates, special warrants, virements (when applicable), underexpended amounts, accounts payable, and under or overcommitted amounts.
- Within each subvote expenditures by major type (object).
- Expenditures by payee in the following categories:

Grants

The total amount paid to a recipient in the fiscal year under a grant program paid directly out of either the Consolidated Fund or the Heritage Fund is reported when the amount paid is $2,000 or more. This does not apply to programs where the governing legislation requires that the information be kept confidential. Programs of this nature would include the income security programs such as the Saskatchewan Assistance Plan, the Saskatchewan Income Plan and the Family Income Plan.

In addition, at the discretion of Treasury Board, universal grant programs paid to individuals that do not permit ministerial discretion and that result in a high volume of payments may not be reported by payee. Programs that fall into this group would include the Mortgage Interest Reduction Program and the Small Business Interest Reduction Program.

Salaries, Services and Gratuities

These are listed for each vote within a department and include all payments made to a payee which total $20,000 or more.

Travel, Sustenance and Vehicle Expenses

These are listed for each vote within a department and include all payments made to a payee which total $2,000 or more.

Other Expenses

Any other payments made by a department not falling under any of the three categories discussed above are published by payee when the amounts paid under the vote total $10,000 or more.

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Summary Information

Government of the Province of Saskatchewan Combined Funds

Summary of Revenue and Expenditure

For the Year Ended March 31, 1988

($ Thousands)

Revenue	*Actual 1988*	*Original Estimate* 1988*	*Actual 1987*	*Original Estimate* 1987*
Taxes				
Corporation Capital	**$ 55,218**	**$ 51,900**	$ 48,256	$ 55,900
Corporation Income	**123,726**	**130,000**	118,801	162,400
Fuel	**161,168**	**142,000**	31,541	36,500
Individual Income	**768,555**	**751,500**	692,079	698,800
Insurance	**20,089**	**20,500**	19,543	18,500
Mineral Rights	**5,917**	**5,500**	3,367	3,300
Sales	**455,302**	**467,300**	356,597	386,000
Tobacco	**89,810**	**91,000**	78,584	92,300
Other Taxes	**7,150**	**6,945**	6,387	6,353
Total Taxes	**1,686,935**	**1,666,645**	1,355,155	1,460,053
Receipts from Government Enterprises and Other Funds				
Saskatchewan Liquor Board	**–**	**122,500**	140,000	240,000
Other Receipts	**5,905**	**5,102**	6,680	9,943
Total Receipts from Government Enterprises and Other Funds	**5,905**	**127,602**	146,680	249,943
Other Own Source Revenues				
Agricultural Lands Revenue	**20,681**	**16,840**	17,500	124,419
Fines, Forfeits and Penalties	**9,040**	**9,837**	8,846	9,159
Interest, Premium, Discount and Exchange	**25,407**	**20,450**	20,259	25,968
Nonrenewable Resources				
Coal	**18,439**	**17,100**	13,557	16,500
Natural Gas	**22,178**	**21,500**	21,887	38,240
Oil	**347,261**	**309,300**	212,926	510,540
Potash	**48,899**	**35,400**	36,982	60,490
Uranium	**19,718**	**15,990**	17,807	33,340
Other	**1,999**	**2,040**	1,848	1,900
Privileges, Licences and Permits:				
Lands, Forests, Game, Fur, Fisheries and Water	**11,614**	**13,145**	10,970	13,740
Motor Vehicles	**67,874**	**73,500**	61,255	64,400
Other	**17,479**	**10,535**	9,883	10,445
Sales, Services and Service Fees	**45,928**	**50,247**	40,627	43,822
Other Revenues	**23,660**	**23,690**	24,871	21,898
Total Other Own Source Revenues	**680,177**	**619,574**	499,218	974,861
Receipts from Other Governments				
Economic Development Agreements	**728**	**1,279**	1,457	1,365
Canada Assistance Plan	**156,801**	**151,681**	160,548	156,519
Equalization Payments	**302,675**	**185,000**	145,665	(22,913)
Established Programs Financing	**406,233**	**400,600**	409,307	466,023
Statutory Subsidy	**2,192**	**2,180**	2,175	2,200
Other Federal-Provincial Programs	**45,550**	**39,525**	69,808	60,807
Other Receipts	**8,602**	**8,422**	10,505	9,884
Total Receipts from Other Governments	**922,781**	**788,687**	799,465	673,885
Total Revenue	**$3,295,798**	**$3,202,508**	$2,800,518	$3,358,742

*Authorized Estimates of Revenue are not revised during the year.

Government of the Province of Saskatchewan Combined Funds

Summary of Revenue and Expenditure

For the Year Ended March 31, 1988

($ Thousands)

Expenditure	*Actual 1988*	*Revised Estimate* 1988*	*Original Estimate 1988*	*Actual 1987*	*Revised Estimate* 1987*	*Original Estimate 1987*
Advanced Education and Manpower	**$ —**	**$ —**	**$ —**	$ 263,822	$ 265,321	$ 249,187
Agriculture	**185,263**	**172,980**	**171,765**	298,441	340,967	232,511
Consumer and Commercial Affairs	**5,435**	**5,503**	**5,509**	5,174	5,239	4,905
Co-operation and Co-operative Development	—	—	—	2,860	2,960	2,960
Culture and Recreation	—	—	—	21,667	21,808	21,493
Economic Development and Tourism	**30,858**	**35,448**	**34,337**	9,375	9,486	8,289
Education	**779,886**	**780,665**	**756,192**	437,445	444,658	443,876
Employment Development Agency	—	—	—	203,592	205,984	98,884
Energy and Mines	**19,743**	**19,791**	**17,882**	19,530	20,776	19,592
Environment and Public Safety	**12,800**	**13,243**	**11,651**	7,296	7,441	7,441
Executive Council	**6,611**	**6,660**	**6,290**	11,904	11,984	6,344
Finance	**133,958**	**138,304**	**138,211**	28,814	29,549	29,552
Finance — Servicing Public Debt Government Share	**282,043**	**282,043**	**294,261**	192,587	192,587	200,953
Health	**1,183,594**	**1,190,171**	**1,173,471**	1,165,204	1,167,935	1,136,685
Highways and Transportation	**215,473**	**221,079**	**220,833**	223,194	227,370	213,647
Indian and Native Affairs Secretariat	—	—	—	2,583	2,625	2,625
Justice	**128,016**	**129,026**	**126,226**	112,417	113,292	106,037
Human Resources, Labour and Employment	**54,329**	**57,086**	**58,933**	10,558	10,680	10,295
Legislation	**11,057**	**11,172**	**10,153****	10,110	10,135	10,106
The Local Government Board	**447**	**551**	**551**	447	448	440
Local Government Finance Commission	—	—	—	234	235	162
Northern Affairs Secretariat	—	—	—	666	675	620
Parks, Recreation and Culture	**103,871**	**103,945**	**78,705**	58,131	58,725	55,299
Provincial Auditor	**3,230**	**3,231**	**3,231**	3,504	3,507	3,507
Provincial Secretary	**2,728**	**2,839**	**2,470**	933	1,058	1,058
Public Participation	**729**	**1,341**	—	—	—	—
Public Service Commission	**9,830**	**10,706**	**10,706**	6,120	6,625	6,625
Revenue and Financial Services	—	—	—	135,630	138,035	125,971
Rural Development	**54,378**	**54,470**	**54,469**	55,391	55,483	55,483
The Saskatchewan Assessment Authority	—	—	—	4,731	5,499	5,499
Saskatchewan Crop Insurance Corporation	**11,931**	**11,931**	**9,931**	17,155	17,155	8,505
Saskatchewan Housing Corporation	**110,584**	**110,584**	**82,484**	45,937	45,937	42,562
Saskatchewan Library	—	—	—	8,225	8,246	8,166
Saskatchewan Property Management Corporation	**8,102**	**8,102**	**8,102**	—	—	—
The Saskatchewan Research Council	**7,840**	**7,840**	**6,443**	4,081	4,081	4,081
Saskatchewan Water Corporation	**12,456**	**12,577**	**12,576**	25,930	25,930	25,930
Science and Technology	**2,434**	**2,783**	**2,783**	5,001	5,495	5,495
Social Services	**378,435**	**381,517**	**378,567**	355,669	358,052	342,123
Supply and Services	—	—	—	139,076	141,524	112,376
Department of Telephones	**493**	**559**	**559**	463	648	648
Trade and Investment	**7,473**	**7,993**	**7,997**	14,497	14,776	13,780
Urban Affairs	**94,218**	**94,339**	**94,337**	123,715	124,829	123,439
Women's Secretariat	—	—	—	552	741	741
Total Expenditure	**$3,838,245**	**$3,878,479**	**$3,779,627****	$4,032,661	$4,108,501	$3,747,892
Total Revenue	**$3,295,798**	**$3,202,508**	**$3,202,508**	$2,800,518	$3,358,742	$3,358,742
Excess of Expenditure Over Revenue	**$ 542,447**	**$ 675,971**	**$ 577,119**	$1,232,143	$ 749,759	$ 389,150

*Revised Estimates of Expenditure have been adjusted for Special Warrants and Estimates for Statutory items have been adjusted to equal the actual expenditure charged to the statutory subvotes.

**The original estimate has been adjusted to recognize the decision of the Assembly to delete $116,600 from the 1987-88 Estimates as tabled.

Note: For a breakdown of Revenue by Fund and for a breakdown of Expenditure by Fund and by Vote refer to the Consolidated Fund — Summary of Revenue and Expenditure, and Saskatchewan Heritage Fund — Summary of Revenue and Expenditure.

Government of the Province of Saskatchewan Consolidated Fund

Summary of Revenue and Expenditure

For the Year Ended March 31, 1988

($ Thousands)

Revenue	*Actual 1988*	*Original Estimate* 1988*	*Actual 1987*	*Original Estimate* 1987*
Taxes				
Corporation Capital	**$ 55,218**	**$ 51,900**	$ 48,256	$ 55,900
Corporation Income	**123,726**	**130,000**	118,801	162,400
Fuel	**161,168**	**142,000**	31,541	36,500
Individual Income	**768,555**	**751,500**	692,079	698,800
Insurance	**20,089**	**20,500**	19,543	18,500
Mineral Rights	**5,917**	**5,500**	3,367	3,300
Sales	**455,302**	**467,300**	356,597	386,000
Tobacco	**89,810**	**91,000**	78,584	92,300
Other	**7,150**	**6,945**	6,387	6,353
Total Taxes	**1,686,935**	**1,666,645**	1,355,155	1,460,053
Receipts from Government Enterprises and Other Funds				
Saskatchewan Heritage Fund	**370,000**	**370,000**	200,000	640,000
Saskatchewan Liquor Board	**—**	**122,500**	140,000	240,000
Other	**5,905**	**5,102**	6,680	9,943
Total Receipts from Government Enterprises and Other Funds	**375,905**	**497,602**	346,680	889,943
Other Own Source Revenues				
Fines, Forfeits and Penalties	**9,040**	**9,837**	8,846	9,159
Interest, Premium, Discount and Exchange	**9,636**	**10,250**	10,059	14,064
Privileges, Licences and Permits:				
Lands, Forests, Game, Fur, Fisheries and Water	**11,614**	**13,145**	10,970	13,740
Motor Vehicles	**67,874**	**73,500**	61,255	64,400
Other	**17,479**	**10,535**	9,883	10,445
Sales, Services and Service Fees	**45,928**	**50,247**	40,627	43,822
Other	**23,628**	**23,690**	24,828	21,898
Total Other Own Source Revenues	**185,199**	**191,204**	166,468	177,528
Receipts from Other Governments				
Economic Development Agreements	**728**	**1,279**	1,457	1,365
Canada Assistance Plan	**156,801**	**151,681**	160,548	156,519
Equalization Payments	**302,675**	**185,000**	145,665	(22,913)
Established Programs Financing	**406,233**	**400,600**	409,307	466,023
Manpower Agreements	**11,677**	**8,200**	19,805	24,603
Statutory Subsidy	**2,192**	**2,180**	2,175	2,200
Other Federal-Provincial Programs	**33,873**	**31,325**	50,003	36,204
Other	**8,602**	**8,422**	10,505	9,884
Total Receipts from Other Governments	**922,781**	**788,687**	799,465	673,885
Total Revenue	**$3,170,820**	**$3,144,138**	$2,667,768	$3,201,409

*Authorized Estimates of Revenue are not revised during the year.

Note: For a breakdown of Revenue by Department and Source refer to the Consolidated Fund — Schedule of Revenue by Department and Source.

Government of the Province of Saskatchewan Consolidated Fund

Summary of Revenue and Expenditure

For the Year Ended March 31, 1988

($ Thousands)

Expenditure	*Actual 1988*	*Revised Estimate* 1988*	*Original Estimate 1988*	*Actual 1987*	*Revised Estimate* 1987*	*Original Estimate 1987*
Advanced Education and Manpower — Ordinary	$ —	$ —	$ —	$ 263.822	$ 265.321	$ 249.187
Agriculture — Ordinary	**102,726**	**103,930**	**102,715**	228.420	242,586	134,130
Agriculture — Capital	**414**	**550**	**550**	611	800	800
Agriculture — Agriculture Development Fund	**28,116**	**29,700**	**29,700**	19.914	23.200	23,200
Consumer and Commercial Affairs	**5,435**	**5,503**	**5,509**	5.174	5.239	4,905
Co-operation and Co-operative Development	—	—	—	2.860	2.960	2,960
Culture and Recreation	—	—	—	21.667	21.808	21,493
Economic Development and Tourism	**13,187**	**13,303**	**12,192**	9.375	9.486	8,289
Economic Diversification and Investment Fund	**17,671**	**22,145**	**22,145**	—	—	—
Education — Ordinary	**765,386**	**766,165**	**741,692**	409.658	409.495	408,876
Education — Education Development Fund	**14,500**	**14,500**	**14,500**	27.950	35.000	35,000
Employment Development Agency	—	—	—	2.365	2,925	2.925
Employment Development Agency — Employment Development Fund	—	—	—	201.227	203.059	95,959
Energy and Mines	**12,260**	**12,293**	**12,099**	11.761	11.820	10,636
Environment and Public Safety	**12,800**	**13,243**	**11,651**	7.296	7.441	7.441
Executive Council	**6,611**	**6,660**	**6,290**	11.904	11.984	6.344
Finance	**133,958**	**138,304**	**138,211**	28.814	29.549	29.552
Finance — Servicing Public Debt	**282,043**	**282,043**	**294,261**	192.587	192.587	200.953
Health	**1,183,594**	**1,190,171**	**1,173,471**	1.146.958	1 149.535	1,118.285
Highways and Transportation — Ordinary	**113,853**	**118,139**	**119,893**	115.751	117.770	113,047
Highways and Transportation — Capital	**101,620**	**102,940**	**100,940**	107.443	109.600	100.600
Indian and Native Affairs Secretariat	—	—	—	2.583	2.625	2.625
Justice	**128,016**	**129,028**	**126,226**	112.417	113.292	106.037
Human Resources, Labour and Employment	**54,329**	**57,086**	**58,933**	10.558	10.680	10.295
Legislation	**11,057**	**11,172**	**10,153****	10.110	10.135	10.106
The Local Government Board	**447**	**551**	**551**	447	448	440
Local Government Finance Commission	—	—	—	234	235	162
Northern Affairs Secretariat	—	—	—	666	675	620
Parks, Recreation and Culture — Ordinary	**103,871**	**103,945**	**78,705**	58.131	58.725	55.299
Provincial Auditor	**3,230**	**3,231**	**3,231**	3.504	3.507	3.507
Provincial Secretary	**2,728**	**2,839**	**2,470**	933	1,058	1.058
Public Participation	**729**	**1,341**	—	—	—	—
Public Service Commission	**9,830**	**10,706**	**10,706**	6.120	6.625	6.625
Revenue and Financial Services	—	—	—	135.630	138.035	125.971
Rural Development	**54,378**	**54,470**	**54,469**	55.391	55.483	55.483
The Saskatchewan Assessment Authority	—	—	—	4.731	5.499	5.499
Saskatchewan Crop Insurance Corporation	**11,931**	**11,931**	**9,931**	17.155	17.155	8.505
Saskatchewan Housing Corporation	**110,584**	**110,584**	**82,484**	45.937	45.937	42.562
Saskatchewan Library	—	—	—	8.225	8.246	8.166
Saskatchewan Property Management Corporation	**8,102**	**8,102**	**8,102**	—	—	—
The Saskatchewan Research Council	**7,840**	**7,840**	**6,443**	4.081	4.081	4.081
Saskatchewan Water Corporation	**12,456**	**12,577**	**12,578**	25.930	25.930	25.930
Science and Technology	**1,718**	**1,954**	**1,954**	1.343	1.495	1.495
Social Services	**378,435**	**381,517**	**378,567**	355.669	358.052	342.123
Supply and Services — Ordinary	—	—	—	139.076	141.524	112.376
Department of Telephones	**493**	**559**	**559**	463	648	648
Trade and Investment	**7,473**	**7,993**	**7,997**	14.497	14.776	13.780
Urban Affairs — Ordinary	**94,218**	**94,339**	**94,337**	123.715	124.829	123.439
Women's Secretariat	—	—	—	552	741	741
Total Expenditure	**$3,796,039**	**$3,831,352**	**$3,734,215****	$3.971.738	$4.021.164	$3.660.555
Total Revenue	**$3,170,820**	**$3,144,138**	**$3,144,138**	$2.667.768	$3.201.409	$3.201.409
Excess of Expenditure Over Revenue	**$ 625,219**	**$ 687,214**	**$ 590,077**	$1.303.970	$ 819.755	$ 459.146

*Revised Estimates of Expenditure are the Original Estimates adjusted by Special Warrants and Estimates for statutory items have been adjusted to equal actual expenditures for the statutory subvotes.

**The original estimate has been adjusted to recognize the decision of the Assembly to delete $116,600 from the 1987-88 Estimates as tabled.

Note: For further information regarding the details of actual Expenditures and Estimates refer to the Consolidated Fund — Schedule of Appropriation and Expenditure by Vote and the Consolidated Fund — Schedule of Appropriation and Expenditures by Subvote.

Saskatchewan Heritage Fund

Summary of Revenue and Expenditure

For the Year Ended March 31, 1988

($ Thousands)

Revenue	*Actual 1988*	*Original Estimate* 1988*	*Actual 1987*	*Original Estimate* 1987*
Non-Renewable Resource Revenue				
Coal	18,439	17,100	13,557	16,500
Natural Gas	22,178	21,500	21,887	38,240
Oil	347,261	309,300	212,926	510,540
Potash	48,899	35,400	36,982	60,490
Sodium Sulphate	812	—	1,085	1,180
Uranium	19,718	15,990	17,807	33,340
Other Non-Renewable Resources	1,187	2,040	763	720
Total Non-Renewable Resource Revenue	458,494	401,330	305,007	661,010
Agricultural Lands Revenue				
Land Sales	7,758	7,140	6,490	122,319
Lease Revenue	11,681	9,700	9,836	2,100
Interest and Other	1,242	—	1,174	—
Total Agricultural Lands Revenue	20,681	16,840	17,500	124,419
Investment Revenue				
Interest	15,771	10,200	10,200	11,904
Total Investment Revenue	15,771	10,200	10,200	11,904
Other Revenues	32	—	43	—
Total Revenue	$ 494,978	$ 428,370	$ 332,750	$ 797,333

*Authorized Estimates of Revenue are not revised during the year.

N[illegible]: For a more detailed breakdown of Revenue refer to the Saskatchewan Heritage Fund — Schedule of Revenue by Division and Source and the Saskatchewan Heritage Fund — Schedule of Revenue Details by Source.

Saskatchewan Heritage Fund

Summary of Revenue and Expenditure

For the Year Ended March 31, 1988

($ Thousands)

Expenditure	*Actual 1988*	*Revised Estimate* 1988*	*Original Estimate 1988*	*Actual 1987*	*Revised Estimate* 1987*	*Original Estimate 1987*
Resource Division:						
Energy and Mines	$ 2,877	$ 2,887	$ 2,697	$ 3,004	$ 3,685	$ 3,685
Finance	370,000	370,000	370,000	200,000	640,000	640,000
	372,877	372,887	372,697	203,004	643,685	643,685
Energy Security Division:						
Energy and Mines	4,606	4,611	3,086	4,765	5,271	5,271
	4,606	4,611	3,086	4,765	5,271	5,271
Agricultural Division:						
Agriculture	34,007	38,800	38,800	49,496	74,381	74,381
	34,007	38,800	38,800	49,496	74,381	74,381
Research and Development:						
Science and Technology	716	829	829	3,658	4,000	4,000
	716	829	829	3,658	4,000	4,000
Total Expenditure	$ 412,206	$ 417,127	$ 415,412	$ 260,923	$ 727,337	$ 727,337
Total Revenue	$ 494,978	$ 428,370	$ 428,370	$ 332,750	$ 797,333	$ 797,333
Excess of Revenue Over Expenditure (Expenditure Over Revenue)	$ 82,772	$ 11,243	$ 12,958	$ 71,827	$ 69,996	$ 69,996

*Revised Estimates of Expenditure are adjusted for Special Warrants when they occur.

Note: For further information regarding the details of Estimates and Actual Expenditures refer to the Saskatchewan Heritage Fund — Schedule of Appropriation and Expenditure by Vote and the Saskatchewan Heritage Fund — Schedule of Appropriation and Expenditure by Subvote.

Consolidated Fund
Revenue and Expenditure Details

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Revenue by Department and Source

For the Year Ended March 31, 1988

($ Thousands)

Department	*Provincial Taxes*	*Receipts From Government Enterprises and Other Funds*	*Other Own Source Revenue*	*Receipts From Other Government*	*Total 1988*	*Original Estimate* 1988*	*Total 1987*	*Original Estimate* 1987*
Advanced Education and Manpower	$ –	$ –	$ –	$ –	$ –	$ –	$ 23,959	$ 31,262
Agriculture	–	–	18,379	242	18,621	19,444	13,780	14,864
Consumer and Commercial Affairs	–	–	6,896	–	6,896	8,066	5,197	5,234
Co-operation and Co-operative Development	–	–	–	–	–	–	15	13
Culture and Recreation	–	–	–	–	–	–	95	77
Economic Development and Tourism	–	–	112	146	258	32	3	3
Education	–	386	3,405	15,628	19,419	19,594	6,036	4,582
Employment Development Agency	–	–	–	–	–	–	389	21
Energy and Mines	5,918	–	331	1,695	7,944	7,537	6,136	6,351
Environment and Public Safety	–	–	4,739	182	4,921	3,366	1,733	1,325
Executive Council	–	–	7	–	7	14	14	4
Finance	1,681,017	372,954	86,129	714,434	2,854,534	2,836,275	1,726,096	2,214,434
Health	–	–	3,700	15,593	19,293	19,114	17,694	17,658
Highways and Transportation	–	205	1,180	1,394	2,779	6,281	5,342	5,000
Human Resources, Labour and Employment	–	2,270	362	75	2,707	4,159	6,010	5,704
Indian and Native Affairs Secretariat	–	–	–	–	–	–	427	267
Justice	–	90	34,845	6,193	41,128	45,539	50,186	36,937
Legislation	–	–	15	–	15	64	19	20
Local Government Board	–	–	137	–	137	220	197	140
Parks, Recreation and Culture	–	–	20,832	2,649	23,481	14,491	12,129	14,904
Provincial Auditor	–	–	855	–	855	100	814	723
Provincial Secretary	–	–	1	–	1	5	4	1
Public Service Commission	–	–	16	19	35	43	49	45
Revenue and Financial Services	–	–	–	–	–	–	618,200	676,368
Rural Development	–	–	421	22	443	425	396	438
Saskatchewan Assessment Authority	–	–	–	–	–	–	24	20
Saskatchewan Library	–	–	–	–	–	–	4	5
Science and Technology	–	–	–	1,031	1,031	512	132	450
Social Services	–	–	2,140	162,478	164,618	156,590	164,358	155,246
Department of Telephones	–	–	–	–	–	–	–	–
Supply and Services	–	–	–	–	–	–	6,396	6,898
Trade and Investment	–	–	37	–	37	545	420	530
Urban Affairs	–	–	660	1,000	1,660	1,722	1,514	1,885
Total Revenue	$1,686,935	$ 375,905	$ 185,199	$ 922,781	$3,170,820	$3,144,138	$ 2,667,768	$ 3,201,409

*Authorized Estimates of Revenue are not revised during the year.

Note: For comparison of revenue source totals to the Estimates refer back to the Consolidated Fund — Summary of Revenue and Expenditure. For further details regarding the accumulation of Revenue by Department refer to the Consolidated Fund — Schedule of Revenue Details by Department.

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Revenue Details by Department

For the Year Ended March 31, 1988

Agriculture		
Privileges, Licences and Permits		
Natural Resources — Lands	$ 50,664	
— Water Resources	7,166	
Animal Industry Licences — General	18,771	
All Other Business Privileges — Trade	6,710	
Company Incorporations and Registered Corporations	6,840	$ 90,151
Sales, Services and Service Fees		
Sales — Furniture, Furnishings and Equipment	34,969	
— Agricultural Products	957	
— Maps, Prints, Books and Publications	27	
— Livestock and Other Animals	284,008	
— Real Property	7,251	
Services — Diagnostic Laboratory	105,867	
— Research, Technical, Assaying and Testing	1,120	
— Other Miscellaneous	44,870	
Fees — Other Inspection	954,277	
— Miscellaneous Agricultural	4,981,301	
— Other Registration	53,266	
— All Other Services	1,279	
— Miscellaneous Deduction from Staff Salaries	57,816	
— Charges for Personal Mileage	7,512	6,534,520
Fines, Costs, Penalties and Forfeits		
All Other Fines, Costs, Penalties and Forfeits		27,354
Interest, Premium, Discount and Exchange		
— Loans		5,666,885
Receipts from Other Governments		
Special A.R.D.A.	26,345	
Special Agricultural Services Assistance to Indians	197,343	
R.O.P. Milk Samples Testing	18,104	241,792
Other Revenue		
Casual, Not Otherwise Classified	19,421	
Refunds of Previous Years Expenditures	5,875,097	
Counselling and Assistance for Farmers and — Repayment of Loan Guarantees	165,761	6,060,279
Total — Agriculture		$ 18,620,981
Consumer and Commercial Affairs		
Privileges, Licences and Permits		
Lottery Licences	$ 3,168,920	
Company Incorporation and Registration Fees	2,323,453	
Vendors and Outlet Licences	33,750	
Hawkers, Peddlers and Transient Traders Licences	121,009	
Insurance Company and Agents Licences	338,635	
All Other Business Privileges — Trade	337,253	
Auctioneers Licences	4,925	
All Other Professional and Occupational Privileges	211,555	
Benevolent Welfare Services	46,178	
Licence Fees Under The Pyramid Franchises Act	3,899	
All Other Miscellaneous Licences and Permits	30	$ 6,589,607
Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications	829	
Services — Documentation, Searches and Legal	81,648	
Fees — Other Inspection	28,002	
— Reservation of Names	80,189	
— All Other Service	106,506	297,174

Revenue by Department — *(Continued)*

Consumer and Commercial Affairs — *(Concluded)*

Interest, Premium, Discount and Exchange		
Profit on Foreign Exchange		1,692
Other Revenue		
Casual, Not Otherwise Classified	7,416	
Other Refunds of Previous Years' Expenditures	172	7,588
Total — Consumer and Commercial Affairs		$ 6,896,061

Economic Development and Tourism

Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications,	$ 8,563	
— Miscellaneous Materials and Supplies	1,034	
Services — Blueprinting, Advertising, Addressing and Listing	28,225	
Fees — Charges for Personal Mileage	3,307	
— Other Registration	55,292	$ 96,421
Interest, Premium, Discount and Exchange		
Profit on Foreign Exchange		110
Receipts from Other Governments		
Tourism Subsiduary Agreement	122,275	
Special A.R.D.A.	23,348	145,623
Other Revenue		
Casual, Not Otherwise Classified	$ 448	
Refunds — Previous Years Expenditures	14,892	15,340
Total — Economic Development and Tourism		$ 257,494

Economic Diversification and Investment Fund

Other Revenue		
Other Refunds of Previous Years' Expenditures		$ 381
Total — Economic Diversification and Investment Fund		$ 381

Education

Taxes		
Public Revenue Tax		$ 1,000
Privileges, Licences and Permits		
Water Resources (Natural Resources)	$ 25	
Teachers' Certificates	318	
All Other Professional and Occupational Privileges	20,085	
Property and Building Rentals	71,206	
Other Rentals and Leases	1,313	
Examination Fees	79,994	172,941
Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications	15,057	
— Other Commodity	3,967	
— Miscellaneous Materials and Supplies	257,033	
— Blueprinting, Advertising, Addressing and listing	67	
Services — Miscellaneous Medical and Institutional	339,264	
— Teaching and Instructional	296,730	
— Research, Technical, Assaying and Testing	10,105	
— Other Miscellaneous	45,675	
Fees — Student	1,945,669	
— Other Registration	16,329	
— All Other Service	17,243	2,947,139
Interest, Premium, Discount and Exchange		
Interest — Loans	16,119	
Profit on Foreign Exchange	112	
Interest — Bank Deposits	640	16,871

Revenue by Department — *(Continued)*

Education — *(Concluded)*

Receipts from Other Governments		
Co-operation for the Promotion of Bilingualism	3,060,584	
Other Federal Contributions	171,727	
Vocational Rehabilitation Disabled Persons	621,360	
Adult Occupational Training	11,677,442	
Language Textbook and Institutional Agreement	96,372	15,627,485
Receipts from Government Enterprises and Other Funds		
Profits Transferred — Revolving Funds		385,984
Other Revenue		
Casual, Not Otherwise Classified	26,056	
Recovery of Postage	98,980	
Other Refunds of Previous Years' Expenditures	115,112	
Other Forfeit and Confiscation	3,672	
Revolving Fund — Deposits	23,136	266,956
Total — Education		$ 19,418,376

Energy and Mines

Taxes		
Mineral Acreage Tax		$ 5,917,266
Sales, Services and Service Fees		
Sales — Mineral and Forestry Products	$ 34,781	
— Maps, Prints, Books and Publications	156,523	
Services — Blueprinting, Advertising, Addressing and Listing	16,402	
— Other Miscellaneous	95,491	
Fees — Charges for Personal Mileage	4,744	307,941
Interest, Premium, Discount and Exchange		
Interest — All Other Interest Revenue	19,367	
Profit on Foreign Exchange	407	19,774
Receipts from Other Governments		
Enhanced Recovery of Heavy Oil	215,668	
Heavy Oil/Fossil Fuel Agreement	1,479,332	1,695,000
Other Revenue		
Other Refunds of Previous Years' Expenditures	2,905	2,905
Total — Energy and Mines		$ 7,942,886

Environment and Public Safety

Privileges, Licences and Permits		
Vendors and Outlet Licences	$ 6,100	$
All Other Business Privileges	20,845	
Engineers and Firemen's Certificates	75,845	
All Other Professional and Occupational Privileges	168,283	
Examination Fees	56,186	
Elevators and Hoists Licences	109,290	
Steam Boiler and Pressure Vessel Licences	521,493	958,042
Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications	19,325	
— Other Commodity	645,090	
Services — Research, Technical, Assaying and Testing	163,094	
Fees — Charges for Personal Mileage	14,468	
— Steam Boilers and Pressure Vessels Inspection	213,732	
— Other Inspection	2,457,452	
— All Other Service	242,399	3,755,560

Revenue by Department — *(Continued)*

Environment and Public Safety — *(Concluded)*

Interest, Premium, Discount and Exchange		
Profit on Foreign Exchange		205
Receipts from Other Governments		
Emergency Measures Organization	162,632	
Other Federal Contributions	19,134	181,766
Other Revenue		
Other Refunds of Previous Years' Expenditures	24,816	
Casual, Not Otherwise Classified	54	24,870
Total — Environment and Public Safety		$ 4,920,443

Executive Council

Receipts From Other Governments		
Other Jurisdiction		$ 333
Other Revenue		
Casual, Not Otherwise Classified	$ 573	
Other Refunds of Previous Years' Expenditures	6,455	7,028
Total — Executive Council		$ 7,361

Finance

Taxes		
Income Tax — Corporations	$ 123,725,999	
— Individuals	768,567,201	
Corporation Capital Tax	55,205,796	
Property Tax — Hospital Revenue Tax	620,502	
Sales Tax — Pari-Mutuels	1,997,768	
— Liquor Tax	41,994,808	
— Fuel Tax	161,168,171	
— Education and Health Tax	413,307,071	
— Tobacco Tax	89,810,504	
Succession Duties — Interest	20,441	
Other Taxes — Fire Prevention	1,890,673	
— Insurance Premiums	20,088,573	
— Motor Vehicle Insurance Premiums	2,619,201	$ 1,681,016,708
Privileges, Licences and Permits		
Licenses — Passenger	67,873,959	
Rentals — Property and Building	1,495	67,875,454
Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications	606	
Services — Other Miscellaneous	26,534	27,140
Interest, Premium, Discount and Exchange		
Interest — Bank Deposits	341,711	
— Crown Corporation Promissory Notes	114,431,794	
— Investments	3,111,079	
— Offset Against Short-Term Advances	(114,431,794)	
All Other Interest Revenue	21,271	
Profit on Foreign Exchange	4	3,474,065
Receipts from Other Governments		
Federal Provincial Fiscal Equalization	302,675,000	
Established Programs Financing	406,233,000	
Statutory Subsidy	2,191,692	
Other Federal Contributions	283,866	
Other Governments — Municipal	1,041,858	
Municipal S.A.P. Revenue	2,008,646	714,434,062
Receipts from Government Enterprises and Other Funds		
Crown Companies	2,094,011	
Surcharge Revenue — Revenue Funds	205	
Refunds of Loan Issue Expenses	859,278	
Dividend — Saskatchewan Heritage Fund	370,000,000	372,953,494

Revenue by Department — *(Continued)*

Finance — *(Concluded)*

Other Revenue		
Casual, Not Otherwise Classified	3,608,777	
Dormant and Unclaimed Estates Moneys	161,355	
Unclaimed Debentures	20,112	
Unclaimed Dividend Under the Companies Winding Up Act	966	
Employee Contributions to Superannuation Plan	10,717,188	
Employee Contributions to Savings Account	723	
Refunds of Sales Tax on Petroleum Products	39,806	
Other Refunds of Previous Years' Expenditures	203,064	14,751,991
Total — Finance		$ 2,854,532,914

Health

Privileges, Licences and Permits		
Livestock Dealers — Slaughter House	$ 265	
Undertakers	35	
Plumbers Fees or Permits	9,992	
Other Rentals and Leases	60	
Change of Name Certificates	51,333	61,685
Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications	8,504	
— Miscellaneous Materials and Supplies	27,640	
— Other Commodity	1,187,225	
Services — Documentation, Searches and Legal	33,457	
— Miscellaneous Medical and Institutional	885,581	
— Research, Technical, Assaying	90,441	
— Other Miscellaneous	143,768	
Fees — Marriage and Vital Statistics	773,206	
— Miscellaneous Deduction from Staff Salaries	80,742	
— Charges for Personal Mileage	11,501	3,242,065
Interest, Premium, Discount and Exchange		
Interest — Loans	55,908	
Sundry Accounts Receivable	671	
Profit on Foreign Exchange	3,930	60,509
Receipts from Other Governments		
Canada Assistance Plan	10,520,417	
Vocational Rehabilitation of Disabled Persons	3,896,218	
Other Federal Contributions	1,021,418	
Other Governments — Provincial	154,871	15,592,924
Other Revenue		
Other Contributions	20,984	
Casual, Not Otherwise Classified	183,641	
Refunds of Previous Years' Expenditures	123,415	
Miscellaneous Loans and Advances	7,743	
Collection Agency Fees Withheld	(375)	335,408
Total — Health		$ 19,292,591

Highways and Transportation

Privileges, Licences and Permits		
Other Rentals and Leases		$ 92,304
Sales, Services and Service Fees		
Sales — Real Property	$ 14,600	
— Miscellaneous Materials and Supplies	325,494	
— Other Commodity	130,048	
Services — Other Miscellaneous	143,195	
Fees — Charges for Personal Mileage	44,347	657,684

Revenue by Department — *(Continued)*

Highways and Transportation — *(Concluded)*

Interest, Premium, Discount and Exchange			
Profit on Foreign Exchange			319
Receipts from Other Governments			
Highway No. 17 Agreement	970,322		
Other Federal Contributions	423,985		1,394,307
Receipts from Government Enterprises and Other Funds			
Surcharge Revenue from Revolving Funds			205,349
Other Revenue			
Casual, Not Otherwise Classified	400,088		
Other Refunds of Previous Years' Expenditures	28,884		428,972
Total — Highways and Transportation		$	2,778,935

Human Resources, Labour and Employment

Privileges, Licences and Permits				
Pension Plan Registration and Annual Superannuation Fees Under the Pension Benefits Act	$	22,510		
Examination Fees		450	$	22,960
Sales, Services and Service Fees				
Sales — Maps, Prints, Books and Publications		8,724		
Fees — Charges for Personal Mileage		2,612		11,336
Receipts from Other Governments				
Other Federal Contributions Special A.R.D.A.				75,064
Receipts from Government Enterprises and Other Funds				
Proceeds from Other Funds				2,270,193
Other Revenue				
Casual, Not Otherwise Classified		14,397		
Other Refunds of Previous Years' Expenditures		310,265		327,930
Refund — Sales Tax — Petroleum Products		3,268		
Total — Human Resources, Labour and Employment			$	2,707,483

Justice

Privileges, Licences and Permits				
Vendors and Outlet Licences	$	26,554		
Commissioner for Oaths and Notary Public Fees		144,075		
All Other Professional and Occupational Privileges		37,640		
All Other Miscellaneous Licences and Permits		126,793	$	335,062
Sales, Services and Service Fees				
Agricultural Products Sales		7		
Sales — Maps, Prints, Books and Publications		10,169		
— Other Commodity		10,056		
Services — Documentation, Searches and Legal		22,736,732		
— Management and Collection		1,383,719		
— Blueprinting, Advertising, Addressing and Listing		18,593		
— Research, Technical, Assaying and Testing		155,979		
Miscellaneous Agricultural Fee		10		
Fees — Other Registration		907,514		
— All Other Service		71,446		
— Miscellaneous Deductions from Staff Salaries		44,017		
— Charges for Personal Mileage		6,739		25,344,981
Fines, Costs, Penalties and Forfeits				
Fines and Costs — Judges		8,951,500		
Justices of the Peace		60,407		
Escheated Bail		1,000		9,012,907
Interest, Premium, Discount and Exchange				
Interest — Bank Deposits		2,795		
Profit on Foreign Exchange		4,701		7,496

Revenue by Department — *(Continued)*

Justice — *(Concluded)*

Receipts from Other Governments		
Canada Assistance Plan	51,266	
Native Court Workers Program	40,250	
Federal Gun Control Program	266,672	
Other Federal Contributions	2,420,490	
Other Governments — Municipal	3,414,018	6,192,696
Receipts from Government Enterprises and Other Funds		
Land Titles Assurance Fund		90,292
Other Revenue		
All Other Confiscations and Forfeitures	1,041	
Casual, Not Otherwise Classified	62,120	
Dormant and Unclaimed Estates Moneys	71,905	
Other Refunds of Previous Years' Expenditures	8,571	143,637
Total — Justice		$ 41,127,071

Legislation

Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications	$ 12,117	
Services — Other Miscellaneous	901	$ 13,018
Other Revenue		
Casual, Not Otherwise Classified	878	
Other Refunds of Previous Years' Expenditures	1,050	
All Other Non-Revenue Items	112	2,040
Total — Legislation		$ 15,058

The Local Government Board

Sales, Services and Service Fees		
Services — Other Miscellaneous	$ 425	
Fees — Other Registration	132,869	
— Other Service	3,280	$ 136,574
Other Revenue		
Other Refunds of Previous Years' Expenditures		6
Total — The Local Government Board		$ 136,580

Parks, Recreation and Culture

Privileges, Licences and Permits		
Natural Resources — Fisheries	$ 2,734,959	
— Game	4,171,700	
— Lands	207,592	
— Forests	3,903,013	
— Fur	538,636	
Property and Building Rentals	69,322	
Lottery Licences	8,977,828	$ 20,603,050
Sales, Services and Service Fees		
Sales — Provincial and Other Real Property	163,003	
— Furniture, Furnishings and Equipment	1,950	
— Maps, Prints, Books and Publications	4,553	
Fees — Miscellaneous Deductions from Staff Salaries	10,039	
— Charges for Personal Mileage	9,135	188,680
Interest, Premium, Discount and Exchange		
Interest — Bank Deposits	157	
Profit on Foreign Exchange	332	489

Revenue by Department — *(Continued)*

Parks, Recreation and Culture — *(Concluded)*

Receipts from Other Governments		
Forestry Agreement	481,110	
Waterfowl Crops Damage Programs	596,312	
Other Federal Contributions	1,571,360	2,648,782
Other Revenue		
All Other Confiscations and Forfeitures	351	
Casual, Not Otherwise Classified	34,841	
Other Refunds of Previous Years' Expenditures	4,188	
Deposits on Contract	200	39,580
Total — Parks, Recreation and Culture		$ 23,480,581

Provincial Auditor

Sales, Services and Service Fees		
Fees — Audit		$ 805,486
Other Revenue		
Casual, Not Otherwise Classified		50,000
Total — Provincial Auditor		$ 855,486

Provincial Secretary

Sales, Services and Service Fees		
Services — Other Miscellaneous		$ 729
Other Revenue		
Casual, Not Otherwise Classified	$ 536	
Other Refunds of Previous Years' Expenditures	43	579
Total — Provincial Secretary		$ 1,308

Public Service Commission

Receipts from Other Governments		
Other Federal Contributions		$ 18,327
Other Revenue		
Other Refunds of Previous Years' Expenditures		16,237
Total — Public Service Commission		$ 34,564

Rural Development

Privileges, Licences and Permits		
All Other Professional and Occupational Privileges	$ 103,800	
Rentals — Property and Building	9	$ 103,809
Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications	2,532	
Services — Research, Technical, Assaying and Testing	298,555	
Fees — Charges for Personal Mileage	11,127	312,214
Interest, Premium, Discount and Exchange		9
Receipts from Other Governments		
Bridges and Roads on Indian Reserves	10,446	
Lloydminster Ferry Crossing	11,651	22,097
Other Revenue		
Casual, Not Otherwise Classified	1,457	
Other Refunds of Previous Years' Expenditures	4,006	5,463
Total — Rural Development		$ 443,592

Revenue by Department — *(Continued)*

Science and Technology

Receipts from Other Governments		
Other Federal Contributions		$ 1,030,680
Other Revenue		
Other Refunds of Previous Years' Expenditures		$ 27
Total — Science and Technology		$ 1,030,707

Social Services

Sales, Services and Service Fees		
Services — Miscellaneous Medical and Institutional	$ 1,119,001	
— Other Miscellaneous	1,316	
Fees — Miscellaneous Deductions from Staff Salaries	78,632	$ 1,198,949
Interest, Premium, Discount and Exchange		
Interest — Bank Deposits	342	
Profit on Foreign Exchange	20	362
Receipts from Other Governments		
Canada Assistance Plan	146,229,216	
Vocational Rehabilitation of Disabled Persons	1,246,796	
Legal Aid	3,525,181	
Capital — Work Activity Projects	185,481	
Employability Enhancement Accord	1,880,701	
Special Allowance for Children in Care	969,625	
Department of Indian and Native Affairs	1,606,036	
Young Offenders' Agreement	6,834,840	162,477,876
Other Revenue		
Other Contributions	29,020	
Maintenance Order Revenues	272,924	
Casual, Not Otherwise Classified	11,701	
Repayments under Public Assistance, Pensions Allowances Programs	421,606	
Recovery of Postage	3	
Other Refunds of Previous Years' Expenditures	205,824	941,078
Total — Social Services		$ 164,618,265

Department of Telephones

Other Revenue		
Other Refunds of Previous Years' Expenditures		18
Total — Department of Telephones		$ 18

Trade and Investment

Privileges, Licences and Permits		
Property and Building Rentals		$ 10,200
Sales, Services and Service Fees		
Fees — Charges for Personal Mileage		600
Interest, Premium, Discount and Exchange		
Profit on Foreign Exchange		598
Other Revenue		
Casual, Not Otherwise Classified	$ 3,983	
Other Refunds of Previous Years' Expenditures	21,496	25,479
Total — Trade and Investment		$ 36,877

Revenue by Department — *(Concluded)*

Urban Affairs

Privileges, Licences and Permits		
All Other Professional and Occupational Privileges	$ 50,720	
Rentals — Property and Building	330	$ 51,050
Sales, Services and Service Fees		
Sales — Maps, Prints, Books and Publications	1,335	
Services — Blueprinting, Advertising, Addressing and Listing	44,726	
Fees — Charges for Personal Mileage	6,037	52,098
Interest, Premium, Discount and Exchange		
Interest — Loans	387,084	
Profit on Foreign Exchange	1	387,085
Receipts from Other Governments		
Other Jurisdiction		1,000,000
Other Revenue		
Casual, Not Otherwise Classified	189	
Other Refunds of Previous Years' Expenditures	169,776	169,965
Total — Urban Affairs		$ 1,660,198
Total — Consolidated Fund Revenue		$ 3,170,816,211

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Vote

For the Year Ended March 31, 1988

($ Thousands)

		Appropriation						
Vote	Department	Original Estimate	Special Warrants*	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
1	Agriculture Ordinary	$ 102,715	$ 1,215	$ 103,930	$ 102,726	$ 1,204	$ 1,255	$ (51)
2	Agriculture Capital	550	....	550	414	136	....	136
61	Agriculture — Agriculture Development Fund	29,700	....	29,700	28,116	1,584	136	1,448
4	Consumer and Commercial Affairs	5,509	(6)	5,503	5,435	68	5	63
45	Economic Development and Tourism	12,192	1,111	13,303	13,187	116	63	53
66	Economic Diversification and Investment Fund	22,145	....	22,145	17,671	4,474	8	4,466
5	Education Ordinary	741,692	24,473	766,165	765,386	779	94	685
64	Education — Education Development Fund	14,500	....	14,500	14,500	....	17	(17)
23	Energy and Mines	12,099	194	12,293	12,260	33	9	24
9	Environment and Public Safety	11,651	1,592	13,243	12,800	443	....	443
10	Executive Council	6,290	370	6,660	6,611	49	31	18
11	Finance	138,211	93	138,304	133,958	4,346	79	4,267
12	Finance — Servicing Public Debt	294,261	(12,218)	282,043	282,043	....	....	....
32	Health	1,173,471	16,700	1,190,171	1,183,594	6,577	657	5,920
16	Highways and Transportation — Ordinary	119,893	(1,754)	118,139	113,853	4,286	794	3,492
17	Highways and Transportation Capital	100,940	2,000	102,940	101,620	1,320	252	1,068
20	Human Resources, Labour and Employment	58,933	(1,847)	57,086	54,329	2,757	56	2,701
3	Justice	126,226	2,800	129,026	128,016	1,010	409	601
21	Legislation	10,153**	1,019	11,172	11,057	115	27	88
22	Local Government Board	551	....	551	447	104	1	103
39	Parks, Recreation and Culture	78,705	25,240	103,945	103,871	74	207	(133)
28	Provincial Auditor	3,231	....	3,231	3,230	1	....	1
30	Provincial Secretary	2,470	369	2,839	2,728	111	4	107
47	Public Participation	....	1,341	1,341	729	612	9	603
33	Public Service Commission	10,706	....	10,706	9,830	876	6	870
43	Rural Development	54,469	1	54,470	54,378	92	23	69
46	Saskatchewan Crop Insurance Corporation	9,931	2,000	11,931	11,931	....	....	....
51	Saskatchewan Housing Corporation	82,484	28,100	110,584	110,584	....	....	....
53	Saskatchewan Property Management Corporation	8,102	....	8,102	8,102	....	....	....
35	Saskatchewan Research Council	6,443	1,397	7,840	7,840	....	....	....
50	Saskatchewan Water Corporation	12,578	(1)	12,577	12,456	121	....	121
15	Science and Technology	1,954	....	1,954	1,718	236	25	211
36	Social Services	378,567	2,950	381,517	378,435	3,082	2,472	610
38	Department of Telephones	559	....	559	493	66	3	63
19	Trade and Investment	7,997	(4)	7,993	7,473	520	8	512
24	Urban Affairs	94,337	2	94,339	94,218	121	11	110
	Total — Consolidated Fund Expenditure	$3,734,215**	$ 97,137	$3,831,352	$3,796,039	$ 35,313	$ 6,661	$ 28,652

*Votes containing statutory subvotes have been adjusted in this column so that the statutory appropriation amount is equal to the actual expenditure for the Subvote.

**The original estimate has been adjusted to recognize the decision of the Assembly to delete $116,600 from the 1987-88 Estimates as tabled.

Note: For a breakdown of Appropriation and Expenditure by Subvote refer to the Consolidated Fund — Schedule of Appropriation and Expenditure by Subvote.

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

		Appropriation							
Vote-Subvote	*Department and Activity*	*Original Estimate*	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	*(Over Committed) Under Committed*
1	**Agriculture Ordinary**								
1	Administrative Services	$ 2,330,300	$	$ (40,000)	$ 2,290,300	$ 2,050,471	$ 239,829	$	$
2	Assistance to General Agricultural Interests	4,136,800	......	(158,320)	3,978,480	3,919,835	58,645		
3	Communications Branch	906,700	......	125,000	1,031,700	959,402	72,298		
4	Human Resources	490,000	......	......	490,000	445,580	44,420		
7	Extension Branch	6,329,100	......	125,000	6,454,100	6,446,398	7,702		
11	Grants for Control of Pollution from Intensive Livestock Operations	30,000	......	......	30,000		30,000		
13	Grant to Agricultural Credit Corporation of Saskatchewan for Administration of the Loan and Grant Program Pursuant to the Agricultural Credit Corporation of Saskatchewan Act	5,815,300	......	(175,000)	5,640,300	5,615,324	24,976		
15	Livestock Branch	3,085,100	......	50,000	3,135,100	3,067,625	67,475		
16	Soils and Crops Branch	1,060,000	......	30,000	1,090,000	1,089,999	1		
17	Veterinary Branch	839,700	......	170,000	1,009,700	994,583	15,117		
19	Economics Branch	2,184,900	......	......	2,184,900	2,182,475	2,425		
37	Lands Branch	9,685,800	400,000	416,000	10,501,800	10,163,451	338,349		
47	Payment to The Prairie Agricultural Machinery Institute for Saskatchewan's Share under Agreement with the Provinces of Alberta and Manitoba	957,100		......	957,100	957,100			
61	Payments pursuant to The Saskatchewan Agricultural Returns Stabilization Act	13,000,000	......	(300,000)	12,700,000	12,698,238	1,762		
75	Irrigation Branch	400,000	......	......	400,000	377,764	22,236		
81	Grants under the 4-H Program	305,500	......	......	305,500	305,500	......		
83	Grant to the Agricultural Credit Corporation of Saskatchewan for Interest Subsidy Pursuant to The Agricultural Credit Corporation of Saskatchewan Act	36,388,000		(4,500,000)	31,888,000	31,888,000	......		
84	Grant to the Agricultural Credit Corporation of Saskatchewan for an Allowance for Losses on Loans Pursuant to The Agricultural Credit Corporation of Saskatchewan Act	3,500,000		......	3,500,000	3,500,000	......		
86	Grants under the Homestead Rebate Program	10,000	......	3,320	13,320	13,320	......		
87	Grants to Individuals for General Agricultural Purposes	80,000	......	......	80,000	76,841	3,159		
89	Grant to the Saskatchewan Grain Car Corporation — Administration	160,000	......	(85,000)	75,100	73,000	2,100		
91	To Provide for a Net Expenditure (Recovery) of (from) The Agricultural Supplies Revolving Fund (Statutory)	......	(20,717)	......	(20,717)	(20,717)	......		
92	To Provide for a Net Expenditure (Recovery) of (from) The Conservation and Development Revolving Fund (Statutory)	100	333,294	......	333,394	333,394	......		
94	Farm Purchase Program — Administration	368,700	......	......	368,700	316,998	51,702		
95	Matching Grants for International Aid	800,000	......	......	800,000	800,000	......		
99	Counselling and Assistance for Farmers — Administration	729,600	......	......	729,600	729,043	557		
105	Counselling and Assistance for Farmers — Implementation of Guarantees	5,386,000	500,000	4,114,000	10,000,000	9,990,563	9,437		
109	To Provide an Operating Subsidy to the Conservation and Development Revolving Fund	100	......	400,000	400,100	400,000	100		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

		Appropriation							
Vote-Subvote	*Department and Activity*	*Original Estimate*	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	*(Over Committed) Under Committed*
111	Payments to The Saskatchewan Property Management Corporation	3,246,000	....	(175,000)	3,071,000	2,873,445	197,555		
112	Agriculture Development Secretariat	483,300	....	....	483,300	469,283	14,017		
113	Members of The Executive Council (Statutory)	6,900	1,865	....	8,765	8,765	....		
	Total — Agriculture Ordinary	$ 102,715,100	$ 1,214,442	$	$ 103,929,542	$ 102,725,680	$ 1,203,862	$ 1,254,534	$ (50,672)
2	**Agriculture Capital**								
5	Land Improvement	$ 100,000	$	$	$ 100,000	$ 72,825	$ 27,175	$	$
6	Acquisition of Land and Improvements	10,000	....	....	10,000	....	10,000		
7	Community Pasture Development	440,000	....	....	440,000	341,239	98,761		
	Total — Agriculture Capital	$ 550,000	$	$	$ 550,000	$ 414,064	$ 135,936	$	$ 135,936
61	**Agriculture — Agriculture Development Fund**								
1	Payments for Agricultural Research and Development Projects	$ 8,500,000	$	$	$ 8,500,000	$ 7,870,380	$ 629,620	$	$
2	Payments to the Saskatchewan Water Corporation for Irrigation Development Programs	15,000,000	....	....	15,000,000	15,000,000	....		
3	Payments Pursuant to the Canada-Saskatchewan Subsidiary Agreement on Agricultural Development	5,200,000	....	....	5,200,000	4,645,904	554,096		
4	Grants Pursuant to the Canada-Saskatchewan Subsidiary Agreement on Agricultural Development for Individual Irrigation Development Projects	1,000,000	....	....	1,000,000	600,000	400,000		
	Total — Agriculture — Agriculture Development Fund	$ 29,700,000	$	$	$ 29,700,000	$ 28,116,284	$ 1,583,716	$ 136,103	$ 1,447,613
4	**Consumer and Commercial Affairs**								
1	Administrative Services	$ 815,400	$	$ 52,000	$ 867,400	$ 866,700	$ 700	$	$
3	Licensing and Investigation	1,548,700	....	309,100	1,857,800	1,847,424	10,376		
4	Grant to The Saskatchewan Branch of The Consumers' Association of Canada	10,000	....	....	10,000	10,000	....		
6	Education and Communications	741,500	....	(23,000)	718,500	717,623	877		
7	Planning and Policy	173,800	....	....	173,800	173,464	336		
8	Film Classification	124,700	....	(25,000)	99,700	99,248	452		
12	Corporations	898,300	....	128,000	1,026,300	1,023,303	2,997		
15	Grants under The Cemeteries Act to Cemetery Companies in Default	25,000	....	....	25,000	25,000	....		
19	Grant to the Saskatchewan Gaming Commission	441,100	....	(441,100)	....	....	....		
20	Payments to The Saskatchewan Property Management Corporation	702,600	....	....	702,600	650,216	52,384		
21	Members of The Executive Council (Statutory)	28,300	(5,989)	....	22,311	22,311	....		
	Total — Consumer and Commercial Affairs	$ 5,509,400	$ (5,989)	$	$ 5,503,411	$ 5,435,289	$ 68,122	$ 4,893	$ 63,229
5	**Education**								
2	Financial and Administrative Services	$ 3,118,600	$	$ 370,000	$ 3,488,600	$ 3,485,859	$ 2,741	$	$
4	Grant to the Saskatchewan Student Aid Fund	13,960,000	....	(500,000)	13,460,000	13,460,000	....		
5	Planning and Evaluation Services	1,308,400	....	126,000	1,434,400	1,418,740	15,660		
6	Information Services	1,214,600	....	320,000	1,534,600	1,530,234	4,366		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

		Appropriation							
Vote-Subvote	*Department and Activity*	*Original Estimate*	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	*(Over Committed) Under Committed*
7	Curriculum Development	1,960,900	....	(23,000)	1,937,900	1,928,180	9,720		
8	Grants to Regional Colleges	5,784,000	....	756,000	6,540,000	6,539,088	912		
9	Grants to Educational Agencies, Organizations, Associations	3,402,700	....	8,200	3,410,900	3,410,892	8		
12	Sponsored Training	3,200,000	1,920,000	(237,500)	4,882,500	4,872,010	10,490		
17	Education Services	852,000	....	52,000	904,000	892,337	11,663		
18	Grants to Saskatchewan Universities — Urban Parks	660,500	....	....	660,500	660,500	....		
19	Grants to Saskatchewan Universities — Operation	143,560,300	....	....	143,560,300	143,560,300	....		
23	Regional Offices	1,864,100	....	166,000	2,030,100	2,005,012	25,088		
26	Training Division	3,002,000	....	228,700	3,230,700	3,230,648	52		
30	Saskatchewan Book Bureau Revolving Fund (Statutory)	113,100	243,491	....	356,591	356,591	....		
31	Kelsey Institute Revolving Fund (Statutory)	(64,100)	273,998	....	209,898	209,898	....		
32	Saskatchewan Technical Institute Revolving Fund (Statutory)	23,400	288,787	....	312,187	312,187	....		
33	Wascana Institute Revolving Fund (Statutory)	(7,100)	48,780	....	41,680	41,680	....		
34	Saskatchewan Skills Extension Program	2,082,700	....	285,000	2,367,700	2,364,431	3,269		
36	Northern Division	682,900	....	35,000	717,900	687,298	30,602		
37	University Affairs	553,100	....	39,900	593,000	570,277	22,723		
40	Grant to the Advanced Technology Training Centre — Operating	30,000	....	85,880	116,480	116,450	30		
42	Grants to University Related Organizations	5,330,700	....	....	5,330,700	5,319,408	11,292		
43	Prince Albert Institute Revolving Fund (Statutory)	(48,100)	123,419	....	75,319	75,319	....		
44	Human Resources Division	321,800	....	(15,000)	306,800	305,873	927		
46	Special Education	458,900	....	(15,000)	443,900	435,704	8,196		
47	Correspondence School	1,473,600	....	(36,000)	1,437,600	1,428,213	9,387		
48	School for the Deaf	2,345,400	....	(54,000)	2,291,400	2,249,759	41,641		
49	Educational Media Services	663,300	....	(67,900)	595,400	589,104	6,296		
50	Official Minority Language Office	1,271,700	926,500	47,000	2,245,200	2,239,319	5,881		
51	Saskatchewan Library	1,808,200	....	(17,000)	1,791,200	1,788,900	2,300		
52	Saskatchewan Bureau of Statistics	251,700	....	16,000	267,700	264,628	3,072		
53	Teachers' Superannuation Commission	634,000	....	29,500	663,500	663,473	27		
54	Grants to Schools — Operating	329,736,700	....	491,800	330,228,500	330,228,500	....		
55	Grants to Schools — Construction	62,700,000	....	(700,000)	62,000,000	62,000,000	....		
56	Grants to Libraries	4,861,600	....	10,400	4,872,000	4,871,902	98		
57	Training Programs	11,557,300	....	290,710	11,848,010	11,810,168	37,842		
58	Teachers Pensions	42,752,500	19,436,000	(490,000)	61,698,500	61,638,500	60,000		
59	Teachers Group Life Insurance	1,012,200	....	(50,000)	962,200	960,289	1,911		
60	Teachers Dental Plan Act	1,824,900	....	381,000	2,205,900	1,805,580	400,320		
61	Technical Institutes and Grant to SIAST	50,368,500	1,211,500	(385,090)	51,194,910	51,171,870	23,040		
63	Educational Outreach Fund	3,200,000	....	(940,000)	2,260,000	2,253,153	6,847		
64	Payments to The Saskatchewan Property Management Corporation	23,850,000	....	(467,000)	23,383,000	23,361,316	21,684		
65	Members of The Executive Council (Statutory)	35,200	34	....	35,234	35,234	....		
66	Supplemental Book Grants to Libraries	500,000	....	....	500,000	500,000	....		
67	Student Aid Operations	2,028,600	....	295,000	2,323,600	2,322,999	601		
68	Grants to Saskatchewan Universities — Repayment of Principal and Interest from SPMC	5,451,000	....	(36,600)	5,414,400	5,414,368	32		
	Total — Education	$ 741,692,400	$ 24,472,509	$	$ 766,164,909	$ 765,386,191	$ 778,718	$ 94,449	$ 684,269

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	Department and Activity	Appropriation Original Estimate	 Special Warrant*	 Virement	 Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
64	**Education — Education Development Fund**								
1	Grants for Education Development Initiatives	$ 13,750,000	$	$	$ 13,750,000	$ 13,750,000	$	$	$
2	Education Development Support Services	750,000	....	....	750,000	749,973	27		
	Total — Education — Education Development Fund	$ 14,500,000	$	$	$ 14,500,000	$ 14,499,973	$ 27	$ 16,919	$ (16,892)
45	**Economic Development and Tourism**								
1	Administration	$ 944,200	$	$ 76,200	$ 1,020,400	$ 1,018,420	$ 1,980	$	$
2	Regional Services	2,764,500	195,000	38,000	2,997,500	2,988,576	8,924		
4	Communications	3,426,700	....	(72,000)	3,354,700	3,353,466	1,234		
6	Tourism and Business Development	429,800	70,000	(28,000)	471,800	470,992	808		
20	Northern Saskatchewan Economic Development Revolving Fund	(164,400)	(138,668)	....	(303,068)	(303,068)	....		
21	Business Information and Research	560,400	60,000	(84,000)	536,400	534,958	1,442		
22	Financial Assistance Administration	701,700	665,000	84,000	1,450,700	1,445,659	5,041		
23	Tourism Marketing	1,011,400	....	25,000	1,036,400	1,033,897	2,503		
28	Co-operatives Branch	443,900	40,000	(38,000)	445,900	445,253	647		
29	Northern Affairs	484,400	....	(1,200)	483,200	482,428	772		
33	Payment to The Saskatchewan Property Management Corporation	1,553,600	220,000	....	1,773,600	1,680,759	92,841		
34	Members of The Executive Council (Statutory)	35,200	34	....	35,234	35,234	....		
	Total — Economic Development and Tourism	$ 12,191,400	$ 1,111,366	$	$ 13,302,766	$ 13,186,574	$ 116,192	$ 62,941	$ 53,251
66	**Economic Diversification and Investment Fund — Economic Development and Trade**								
1	Industrial Development Grants	$ 7,050,000	$	$	$ 7,050,000	$ 5,563,838	$ 1,486,162	$	$
2	Export Development Grants	645,000	....	....	645,000	511,250	133,750		
	Tourism, Small Business and Co-operatives								
3	Business Development Grants	9,512,900	....	....	9,512,900	7,691,326	1,821,574		
4	Tourism Development Grants	2,766,000	....	....	2,766,000	2,340,006	425,994		
	Science and Technology								
5	Advanced Technology Development Grants	2,171,000	....	....	2,171,000	1,564,756	606,244		
	Total — Economic Diversification and Investment Fund	$ 22,144,900	$	$	$ 22,144,900	$ 17,671,176	$ 4,473,724	$ 7,500	$ 4,466,224
23	**Energy and Mines**								
1	Administrative Services	$ 2,739,500	$ 125,000	$ (42,000)	$ 2,822,500	$ 2,810,687	$ 11,813	$	$
4	Geology and Mines	2,484,500	....	(14,000)	2,470,500	2,466,571	3,989		
8	Petroleum and Natural Gas	3,155,400	69,000	14,000	3,238,400	3,236,149	2,251		
10	Mineral Revenues	1,201,300	....	(68,000)	1,133,300	1,129,563	3,737		
14	Energy	1,120,600	....	110,000	1,230,600	1,224,475	6,125		
16	Payments to The Saskatchewan Property Management Corporation	1,369,200			1,369,200	1,364,708	4,492		
17	Members of The Executive Council (Statutory)	28,300	27		28,327	28,327	....		
	Total — Energy and Mines	$ 12,098,800	$ 194,027	$	$ 12,292,827	$ 12,260,420	$ 32,407	$ 9,333	$ 23,074
9	**Environment and Public Safety**								
1	Administration	$ 1,172,300	$	$ (32,000)	$ 1,140,300	$ 1,049,583	$ 90,717	$	$
6	Environmental Protection	3,770,500	....	....	3,770,500	3,724,239	46,261		
12	Public Safety	3,923,400	740,000	107,000	4,770,400	4,768,694	1,706		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

		Appropriation							*(Over Committed)*
Vote-Subvote	*Department and Activity*	*Original Estimate*	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	*Under Committed*
14	Payments to The Saskatchewan Property Management Corporation	985,700	....	....	985,700	797,458	188,242		
17	Grants to Organizations and Persons Concerned with Environment Matters	40,000	....	....	40,000	36,997	3,003		
20	Co-ordination and Assessment	427,900	200,000	(65,000)	562,900	534,685	28,215		
24	Payment under the Operation Recycle Program	700,000	650,000	....	1,350,000	1,265,497	....		
25	Grant to the Toxicology Research Centre	200,000	....	....	200,000	200,000			
26	Grant to the Water Appeal Board	41,100	....	....	41,100	41,100	....		
27	Emergency Measures Organization	361,900	....	(10,000)	351,900	351,856	44		
28	Members of The Executive Council (Statutory)	28,300	1,494	....	29,794	29,794	....		
	Total — Environment	$ 11,651,100	$ 1,591,494	$	$ 13,242,594	$ 12,799,903	$ 442,691	$	$ 442,691
10	**Executive Council**								
1	Administration	$ 2,438,900	$	$ 208,900	$ 2,646,900	$ 2,636,446	$ 10,454	$	$
2	Information Services	541,800	....	10,000	551,800	549,405	2,395		
4	Policy Secretariat	1,028,000	....	(120,000)	908,000	899,731	8,269		
6	Expenditure under The Election Act (Statutory)	1,000	372,088	....	373,088	373,088	....		
7	Expenses of Conducting Votes under The Time Act	6,000	....	1,000	7,000	6,854	146		
9	Intergovernmental Affairs	755,200	....	35,000	790,200	776,084	14,116		
10	Members of The Executive Council (Statutory)	44,200	(1,593)	....	42,607	42,607	....		
13	Protocol Office	308,000	....	3,000	311,000	309,875	1,125		
14	Office of The Agent General	183,200	....	(25,000)	158,200	146,499	11,442		
15	Grants to Planning and Research Institutions	61,200	....	....	61,200	59,400	1,800		
17	Payments to The Saskatchewan Property Management Corporation	922,200	....	(112,000)	810,200	810,200	....		
	Total — Executive Council	$ 6,289,700	$ 370,495	$	$ 6,660,195	$ 6,610,189	$ 50,006	$ 31,165	$ 18,841
18	**Finance**								
1	Administration	$ 1,898,600	$	$ 530,000	$ 2,428,600	$ 2,413,551	$ 15,049	$	$
6	Revenue Division	6,159,000	....	(256,000)	5,903,000	5,874,820	28,180		
22	Remissions under the Department of Revenue and Financial Services Act	50,000	....	....	50,000	3,264	46,736		
25	Mortgage Interest Reduction Plan	450,000	....	(265,000)	185,000	174,705	10,295		
31	Provincial Comptrollers' Office	5,958,800	....	(370,000)	5,588,800	5,524,805	63,995		
32	Payments for Public Employees Benefits	774,800	....	635,000	1,409,800	1,402,547	7,253		
33	Payments Under the Public Service Superannuation Plan (Statutory)	65,238,000	470,508	....	65,708,508	65,708,508	....		
34	Cost of Living Bonus for Superannuates	3,200	....	1,000	4,200	4,167	33		
37	Allowance and Refunds (Statutory)	20,800	32,283	....	53,083	53,083	....		
40	Employers Matching Contributions (Statutory)	10,178,200	(192,997)	....	9,985,203	9,985,203	....		
41	Judges Superannuation Fund (Statutory)	224,000	(6,020)	....	217,980	217,980	....		
42	Disability Income Plan	608,600	....	(51,000)	557,600	536,497	21,103		
43	Employer's Contribution — Employees Group Life Insurance	473,800	....	(40,000)	433,800	400,045	33,755		
44	Public Employees Dental Plan	627,700	....	(200,000)	427,700	427,338	362		
45	Chapter 64 Allowance (Statutory)	7,300	(148)	....	7,152	7,152	....		
46	MLA Superannuation Fund (Statutory)	1,648,000	(248,669)	....	1,399,351	1,399,331	....		
49	Provincial Assistance Disaster Program	200,000	....	(50,000)	150,000	139,767	10,233		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	*Department and Activity*	*Appropriation*							
		Original Estimate	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	*(Over Committed) Under Committed*
50	Wascana Centre Authority — Maintenance	1,907,900	....	....	1,907,900	1,907,900	....		
51	Interest on Tax Overpayments — Section 56 (Statutory)	600,000	(242,746)	....	357,254	357,254	....		
53	Saskatchewan Pension Plan	15,700,000	....	(802,000)	14,898,000	11,195,174	3,702,286		
54	Mortgage Protection Plan	500,000	....	875,000	1,375,000	1,373,791	1,209		
56	Investment and Financial Services	1,466,400	....	607,000	2,073,400	2,054,601	18,799		
57	Treasury Board Division	1,807,800	....	25,000	1,832,800	1,817,059	15,741		
58	Taxation and Economic Policy	682,300	....	43,000	725,300	721,976	3,324		
59	Unforseen and Unprovided for	10,000	....	59,000	69,000	63,237	5,763		
60	Remissions under The Department of Finance Act, 1983	200,000	300,000	950,000	1,450,000	1,449,118	882		
61	Bonding of Public Officials	15,900	....	....	15,900	12,266	3,634		
62	Miscellaneous Refunds	100,000	....	50,000	150,000	135,663	14,337		
63	Employer's Contributions to The Canada Pension Plan	5,953,400	....	(375,000)	5,578,400	5,364,704	213,696		
64	Employer's Contribution to Unemployment Insurance	10,316,300	....	(1,367,000)	8,949,300	8,860,354	88,946		
65	Section 46 of The Municipal Employee's Superannuation Act	20,000	....	(10,000)	10,000	9,438	562		
66	Implementation of Guarantees (Statutory)	20,000	(20,000)	....	....	....	....		
67	Employer's Assessment — Workers' Compensation Board	1,865,000	....	(85,000)	1,780,000	1,779,830	170		
68	Pioneer Trust Company Depository Payments (Statutory)	92,900	(31)	....	92,869	92,869	....		
69	Payments Pursuant to the Public Utilities Review Commission	74,100	....	(74,000)	100	....	100		
70	Payments to The Saskatchewan Property Management Corporation	2,329,700	....	170,000	2,499,700	2,460,541	39,159		
71	Members of The Executive Council (Statutory)	28,300	27	....	28,327	28,327	....		
72	Payments Pursuant to The Public Utilities Review Comission Repeal Act (Statutory)	....	967	....	967	967	....		
	Total — Finance	$ 138,210,800	$ 93,174	$	$ 138,303,974	$ 133,958,372	$ 4,345,602	$ 78,558	$ 4,267,044
12	**Finance — Servicing the Public Debt — Government Share**								
1	Interest on Public Debt — Government Share (Statutory)	$ 286,910,700	$ (28,640,303)	$	$ 258,270,397	$ 258,270,397	$	$	$
3	Fees and Commissions on Public Debt — Government Share (Statutory)	7,350,600	16,421,681	....	23,772,281	23,772,281	....		
	Total — Finance — Servicing the Public Debt — Government Share	$ 294,261,300	$ (12,218,622)	$	$ 282,042,678	$ 282,042,678	$	$	$ ....
32	**Health**								
1	General Administration	$ 2,200,600	$	$	$ 2,200,600	$ 2,193,414	$ 7,186	$	$
5	Human Resources	703,300	....	165,000	868,300	816,256	52,044		
8	Community Health Services	17,285,400	....	425,000	17,710,400	17,655,010	55,390		
9	Grants in Support of Health Services	1,990,800	....	818,000	2,808,800	2,789,808	78,992		
11	Saskatchewan Hearing Aid Plan	1,584,500	....	300,000	1,884,500	1,853,290	31,210		
12	Saskatchewan Dental Plan	8,062,500	....	....	8,062,500	7,793,847	268,653		
14	Policy Research and Management Services	746,300	....	45,000	791,300	785,058	6,242		
15	Vital Statistics	784,800	....	....	784,800	768,450	16,350		
18	Provincial Laboratories	6,503,200	....	1,050,000	7,553,200	7,542,528	10,672		
20	Mental Health Services	27,890,000	....	100,000	27,990,000	27,952,426	37,574		
27	Grant to The Saskatchewan Alcohol and Drug Abuse Commission	13,240,000	....	(365,000)	12,875,000	12,830,000	45,000		
28	Saskatchewan Medical Care Insurance Commission — To Provide for Provincial Grant	206,800,000	11,000,000	(780,000)	217,020,000	215,401,375	1,618,625		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	Department and Activity	*Appropriation* Original Estimate	*Appropriation* Special Warrant*	*Appropriation* Virement	*Appropriation* Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
29	Saskatchewan Hospital Services Plan — To Provide for Provincial Grant	523,666,300	3,200,000	(460,000)	526,406,300	523,603,456	2,802,844		
31	Grants to Hospitals under The Hospital Revenue Act	657,400	....	....	657,400	602,450	54,950		
34	Saskatchewan Prescription Drug Plan — To Provide for Provincial Grant	56,953,000	2,500,000	....	59,453,000	59,453,000	....		
35	Saskatchewan Aid to Independent Living	4,592,900	....	1,600,000	6,192,900	6,188,235	4,665		
38	Grants for Assistance of Clinical Services Provided by The Medical Education System	12,033,800	....	....	12,033,800	12,033,792	8		
39	Grant to the Saskatchewan Health Research Fund	500,000	....	....	500,000	500,000	....		
40	Grant to The Saskatchewan Cancer Foundation	17,411,000	....	480,000	17,891,000	17,891,000	....		
42	Grant to Saskatchewan Medical Care Insurance Commission for Administration	5,059,700	....	220,000	5,279,700	5,229,718	49,982		
43	Saskatchewan Hospital Services Plan Administration	4,822,800	....	702,000	5,524,800	5,184,939	339,861		
44	Saskatchewan Prescription Drug Plan Administration	1,803,700	....	909,000	2,712,700	2,692,978	19,722		
45	Grants for Mental Health Services	1,760,500	....	....	1,760,500	1,749,590	10,910		
47	Northern Health Services	4,567,700	....	50,000	4,617,700	4,404,971	212,729		
49	Grants for Ambulance Services	6,952,600	....	100,000	7,052,600	7,051,701	899		
50	Continuing Care Administration	2,787,300	....	....	2,787,300	2,465,878	321,422		
51	Lakeside Home — Wolseley	1,881,200	....	210,000	2,091,200	2,019,540	71,660		
53	Grants and Allowances for Home Care	23,628,400	....	140,000	23,768,400	23,593,099	175,301		
54	Grants to Special Care Facilities	190,029,200	....	(5,879,000)	184,150,200	184,125,557	24,643		
56	Communications and Health Education	1,230,000	....	550,000	1,780,000	1,778,073	1,927		
57	Information Systems	1,345,500	....	....	1,345,500	1,303,567	41,933		
58	Payments to The Saskatchewan Property Management Corporation	10,716,700	....	....	10,716,700	10,465,987	250,713		
59	Members of The Executive Council (Statutory)	35,200	34	....	35,234	35,234	....		
60	Grants to Hospitals — Repayment on loans from The Saskatchewan Property Management Corporation	4,575,600	....	(120,000)	4,455,600	4,444,272	11,328		
61	Grants to Special Care Faculties — Repayments on loans from The Saskatchewan Property Management Corporation	409,500	....	120,000	529,500	515,276	14,224		
62	Payments under the Saskatchewan Dental Plan	8,260,000	....	(380,000)	7,880,000	7,876,276	3,724		
	Total — Health	$1,173,471,400	$ 16,700,034	$	$1,190,171,434	$1,183,590,051	$ 6,581,383	$ 657,342	$ 5,924,041
16	**Highways and Transportation Ordinary**								
1	Executive Administration	$ 1,053,800	$	$	$ 1,053,800	$ 1,011,574	$ 42,226	$	$
2	Financial Services Branch	699,500	....	....	699,500	618,288	81,212		
3	Human Resources	873,900	....	....	873,900	816,896	57,004		
4	Transportation Planning and Research Division	2,915,100	....	....	2,915,100	2,805,392	109,708		
5	Property Services	716,600	....	....	716,600	630,007	86,593		
7	Communications Branch	704,000	....	100,000	804,000	618,516	185,484		
8	Maintenance of Highways and Transportation Facilities	87,477,700	....	(107,000)	87,370,700	84,933,165	2,437,535		
9	Operations Services Branch	1,146,700	....	....	1,146,700	1,090,785	55,915		
10	Engineering Division	2,500,400	....	....	2,500,400	2,481,063	19,337		
12	Bridge Branch	342,800	....	7,000	349,800	345,391	4,409		
13	Swift Current District	1,251,300	....	....	1,251,300	1,132,362	118,938		
14	Regina District	1,697,700	....	....	1,697,700	1,575,775	121,925		
15	Yorkton District	1,206,000	....	....	1,206,000	1,122,667	83,333		
16	Saskatoon District	1,094,000	....	....	1,094,000	920,802	173,198		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	Department and Activity	Appropriation							
		Original Estimate	Special Warrant*	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
17	Prince Albert District	1,764,500	....	....	1,764,500	1,585,409	179,091		
18	Management Services Branch	1,087,700	....	....	1,087,700	1,071,634	16,066		
20	North Battleford District	1,518,400	....	....	1,518,400	1,306,299	212,101		
22	Grants to Traffic Safety and Transportation Associations	138,800	....	....	138,800	137,755	1,045		
23	To Provide for a Net Expenditure (Recovery) of (from) The Highways Revolving Fund (Statutory)	100	(1,754,460)	....	(1,754,360)	(1,754,360)	....		
26	Transport Services	2,947,900	....	15,000	2,962,900	2,906,487	56,413		
27	Highway Traffic Board Services	493,900	....	(15,000)	478,900	348,196	130,704		
29	Payments to The Saskatchewan Property Management Corporation	8,233,900	....	....	8,233,900	8,119,345	114,555		
30	Members of The Executive Council (Statutory)	28,300	27	....	28,327	28,327	....		
	Total — Highways and Transportation Ordinary	$ 119,893,000	$ (1,754,433)	$	$ 118,138,567	$ 113,851,775	$ 4,286,792	$ 794,087	$ 3,492,705
17	**Highways and Transportation Capital**								
5	Rural Surface Transportation	$ 95,240,000	$ 2,000,000	$ (57,000)	$ 97,183,000	$ 95,890,342	$ 1,292,658	$	$
6	Urban Surface Transportation	5,100,000	....	177,000	5,277,000	5,266,276	10,724		
7	Air Transportation	600,000	....	(120,000)	480,000	463,075	16,925		
	Total — Highways and Transportation Capital	$ 100,940,000	$ 2,000,000	$	$ 102,940,000	$ 101,619,693	$ 1,320,307	$ 252,231	$ 1,068,076
20	**Human Resources, Labour and Employment**								
2	Policy Planning and Research	$ 637,200	$	$ (30,000)	$ 607,200	$ 600,164	$ 7,036	$	$
4	Communications	145,100	....	140,000	285,100	242,670	42,430		
5	Conciliation Services	239,800	....	....	239,800	235,656	4,144		
6	Workers Advocate	209,300	....	20,000	229,300	220,413	8,887		
8	Pension Benefits	149,300	....	....	149,300	145,557	3,743		
10	Occupational Health	2,100,200	....	(20,000)	2,080,200	2,048,533	31,667		
13	Seniors Heritage Grant	477,100	....	....	477,100	458,213	18,958		
14	Labour Relations Board	455,500	....	(30,000)	425,500	411,151	14,349		
17	Administrative Services	1,467,700	....	170,000	1,637,700	1,588,882	48,818		
18	Labour Standards	904,600	....	60,000	964,600	940,122	24,478		
19	Grants — Labour	234,200	....	....	234,200	186,200	48,000		
20	Indian and Native Affairs	1,469,200	....	....	1,469,200	1,289,477	179,723		
21	Seniors Bureau	323,900	....	....	323,900	316,657	7,243		
22	Women's Services	698,600	....	(160,000)	538,600	393,867	144,733		
23	Youth Services	416,800	....	....	416,800	359,205	57,595		
27	Grant — Senior Citizen's Service	1,141,000	....	....	1,141,000	1,031,363	109,637		
29	Access Youth Employment Program	200,400	....	....	200,400	180,402	19,998		
30	Grant — Senior Citizen's Heritage (Statutory)	39,554,000	(1,847,510)	....	37,706,490	37,706,490	....		
31	Indian Economic Development Program	1,000,000	....	....	1,000,000	989,381	10,619		
32	Native Economic Development and Training	500,000	....	....	500,000	....	500,000		
33	Payment to The Saskatchewan Property Management Corporation	1,311,300	....	....	1,311,300	1,311,231	69		
34	Members of The Executive Council (Statutory)	28,300	27	....	28,327	28,327	....		
35	Saskatchewan Opportunities '87	4,000,000	....	(150,000)	3,850,000	2,896,813	953,187		
36	Native Training Projects	1,270,000	....	....	1,270,000	747,592	522,408		
	Total — Human Resources, Labour and Employment	$ 58,933,500	$ (1,847,483)	$	$ 57,086,017	$ 54,328,366	$ 2,757,651	$ 55,500	$ 2,702,151

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	Department and Activity	Appropriation				Expenditure	Under Expended	Accounts Payable	(Over Committed) Under Committed
		Original Estimate	Special Warrant*	Virement	Revised Estimate				
3	**Justice**								
1	Administrative Services	$ 5,165,300	$ 253,000	$ 53,900	$ 5,472,200	$ 5,438,878	$ 33,322	$	$
2	Legal Services	3,073,300	212,000	39,000	3,324,300	3,220,316	103,984		
3	Court Services	10,326,100	....	(430,000)	9,896,100	9,828,020	68,080		
6	Public Prosecutions	4,706,100	....	667,000	5,373,100	5,290,608	82,492		
7	To Provide for Policing Services by The Royal Canadian Mounted Police	40,000,000	....	(651,800)	39,348,200	39,325,399	22,801		
8	Registration of Land Titles	4,572,600		1,000	4,573,600	4,462,988	110,612		
12	Salaries of Surrogate Court Judges (Statutory)	129,000	(1,037)	....	127,963	127,963	....		
14	Public Trustee	676,400	18,000	4,000	698,400	686,820	11,580		
17	Saskatchewan Human Rights Commission	860,900	....	28,000	888,900	872,855	16,045		
18	Law Reform Commission of Saskatchewan	124,000	....	38,000	162,000	154,164	7,836		
19	Saskatchewan Police Commission	525,700	....	21,000	546,700	540,829	5,871		
25	Administration of The Coroners Act	688,000	150,000	1,000	839,000	785,792	53,208		
28	Salaries of Chief Judge and Provincial Court Judges	3,233,000	188,000	95,000	3,516,000	3,515,484	516		
29	Personal Property Registry	649,400	....	....	649,400	642,389	7,011		
30	Policing Services	148,300	....	6,000	154,300	154,275	25		
31	Grants to Justice Organizations and for Justice Related Activities	222,400	....	14,900	237,300	237,201	99		
32	Crimes Compensation Board Payments	334,500	64,000	40,000	438,500	438,405	95		
33	Payments to Municipalities for the Administration of Firearms Acquisition Certificates and Firearms and Ammunition Business Permits	94,300	....	....	94,300	84,539	9,761		
35	Corrections Administration	1,394,900	....	(70,000)	1,324,900	1,324,831	69		
36	Pine Grove Correctional Centre — Prince Albert	1,406,400	174,000	(20,000)	1,560,400	1,551,623	8,777		
37	Provincial Correctional Centre — Prince Albert	7,787,000	225,000	141,000	8,153,000	8,017,560	135,440		
38	Provincial Correctional Centre — Regina	8,508,000	165,000	(65,000)	8,608,000	8,579,772	28,228		
39	Battlefords Community Correctional Centre — North Battleford	571,500	....	46,000	617,500	535,159	82,341		
40	Provincial Correctional Centre — Saskatoon	7,225,300	408,000	(31,000)	7,602,300	7,563,375	38,925		
41	Northern Corrections	1,924,400	....	23,000	1,947,400	1,945,295	2,105		
42	Community Corrections	4,265,800	....	(76,000)	4,189,800	4,154,074	35,726		
46	Surface Rights Arbitration Board	221,800	....	(27,000)	194,800	193,897	903		
47	Public and Private Rights Board	105,800	....	2,000	107,800	106,994	806		
48	Saskatchewan Farm Ownership Board	222,200	....	1,000	223,200	214,920	8,280		
49	Saskatchewan Securities Commission	733,400	....	12,000	745,400	739,419	5,981		
50	Provincial Mediation Board	1,143,000	102,000	20,000	1,265,000	1,255,905	9,095		
51	Payments to The Saskatchewan Property Management Corporation	14,550,700	165,000	137,000	14,852,700	14,852,387	313		
52	Members of The Executive Council (Statutory)	28,300	1,364	....	29,664	29,664	....		
53	Farm Land Security Board	608,200	676,000	(20,000)	1,264,200	1,144,192	120,008		
	Total — Justice	$ 126,226,000	$ 2,800,327	$	$ 129,026,327	$ 128,015,992	$ 1,010,335	$ 408,560	$ 601,775
21	**Legislation**								
1	Legislative Assembly Office	$ 2,659,000	$ 572,500	$ (51,100)	$ 3,180,400	$ 3,140,130	$ 40,270	$	$
2	Indemnity, Allowances and Expenses to Members (Statutory)	5,195,200	440,603	....	5,635,803	5,635,803	....		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	*Department and Activity*	*Appropriation*							*(Over Committed) Under Committed*
		Original Estimate	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	
3	Allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Chairmen of Standing Committees, Opposition House Leader, Whips, and Allowances and Expenses of the Members of the Board of Internal Economy (Statutory)	48,400	9,404	....	57,804	57,804	....		
5	Legislative Counsel and Law Clerk	110,600	....	26,100	136,700	133,267	3,433		
6	Legislative Library	571,500	....	31,190	602,690	593,822	8,868		
7	Expenses of Committees of The Legislature	61,600	....	(6,190)	55,410	49,453	5,957		
8	Ombudsman	675,000	....	....	675,000	627,652	47,348		
17	Grants to The Commonwealth Parliamentary Association and Society of Clerks	124,900	....	....	124,900	124,880	20		
20	Allowances to Caucuses for Sessional Research, General Expenses and Secretarial Services (Statutory)	250,200	(3,338)	....	246,862	246,862	....		
21	Office of The Leader of the Opposition — Grant (Statutory)	86,300	30	....	86,330	86,330	....		
22	Leader of the Opposition (Statutory)	28,300	27	....	28,327	28,327	....		
23	Grants or Salaries for Each Caucus Research Staff	342,400	....	....	342,400	333,120	9,280		
	Total — Legislation	$ 10,153,400	$ 1,019,226	$	$ 11,172,626	$ 11,057,450	$ 115,176	$ 26,865	$ 88,311
22	**The Local Government Board**								
1	Administration	$ 551,100	$	$	$ 551,100	$ 446,665	$ 104,435	$	$
	Total — The Local Government Board	$ 551,100	$	$	$ 551,100	$ 446,665	$ 104,435	$ 652	$ 103,783
39	**Parks, Recreation and Culture**								
1	Executive Administration	$ 895,600	$	$ (17,000)	$ 878,600	$ 878,069	$ 531	$	$
2	Management Services	4,209,400	....	(35,000)	4,174,400	4,173,055	1,345		
4	Forestry Division	5,913,700	....	(156,000)	5,757,700	5,755,077	2,623		
5	Forest Fire Operations	8,683,700	....	....	8,683,700	8,683,700	....		
6	Wildlife	2,053,100	500,000	86,000	2,639,100	2,634,483	4,617		
8	Operations	13,316,200	....	75,000	13,391,200	13,390,365	835		
14	Wildlife Crop Damage Prevention	140,000	....	140,000	280,000	279,715	285		
15	Heritage Programs	2,121,600	....	....	2,121,600	2,121,114	486		
17	Arts and Multiculturalism	1,624,400	....	(607,400)	1,017,000	1,016,839	161		
18	Sport and Recreation	1,569,600	....	42,000	1,611,600	1,606,436	5,164		
20	Fish and Wildlife Development Fund	1,950,000	197,000	....	2,147,000	2,141,723	5,277		
21	Grant to the Saskatchewan Arts Board	1,372,000	....	....	1,372,000	1,372,000	....		
27	Grant — Saskatchewan Centre of the Arts	300,000	742,000	....	1,042,000	1,042,000	....		
29	Grant — Centennial Projects Act, 1965	300,000	....	....	300,000	300,000	....		
30	Grants to Regional Parks	2,385,000	....	(40,000)	2,345,000	2,345,000	....		
32	Grants to Agencies	424,000	....	112,000	536,000	534,797	1,203		
34	Fisheries	1,782,700	....	....	1,782,700	1,781,495	1,205		
37	Commercial Revolving Fund (Statutory)	325,000	(18,185)	....	306,815	306,815	....		
38	Resource and Development Revolving Fund (Statutory)	(63,000)	3,927,791	....	3,864,791	3,864,791	....		
39	Communications	1,102,200	....	....	1,102,200	1,099,811	2,389		
40	Parks and Resource Lands	915,700	....	(111,000)	804,700	804,699	1		
41	Contract Services	1,204,800	....	(85,000)	1,119,800	1,118,687	1,113		
46	Operating Subsidy — Commercial Revolving Fund	1,574,000	1,653,000	159,000	3,386,000	3,386,000	....		
48	Resource Lands	727,000	....	55,000	782,000	781,953	47		
49	Operating Subsidy — Resource Protection and Development Revolving Fund	2,248,000	17,525,000	....	19,773,000	19,773,000	....		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

		Appropriation							*(Over Committed)*
Vote-Subvote	*Department and Activity*	*Original Estimate*	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	*Under Committed*
50	Western Development Museum	1,127,000	....	....	1,127,000	1,127,000	....		
51	Arts, Multiculturalism, Heritage and Museums	922,000	....	432,400	1,354,400	1,346,194	8,206		
52	Sport and Recreation Program Grants	1,260,000	....	(50,000)	1,210,000	1,174,050	35,950		
54	Provincial Cultural and Recreation Grants	2,000,000	....	....	2,000,000	1,999,940	60		
55	Grant to the New Career Corporation	2,600,000	277,400	....	2,877,400	2,877,400	....		
56	Grant to Saskatchewan Archives Board	640,000	....	....	640,000	640,000	....		
57	Payment to The Saskatchewan Property Management Corporation	11,492,500	436,800	....	11,929,300	11,929,288	12		
58	Members of The Executive Council (Statutory)	28,300	27	....	28,327	28,327	....		
59	Park Facilities and Resource Development	1,560,000	....	....	1,560,000	1,560,000	....		
	Total — Parks, Recreation and Culture	$ 78,704,500	$ 25,240,833	$	$ 103,945,333	$ 103,873,823	$ 71,510	$ 204,770	$ (133,260)
28	**Provincial Auditor**								
1	Administration	$ 3,230,600	$	$	$ 3,230,600	$ 3,230,378	$ 222	$	$
	Total — Provincial Auditor	$ 3,230,600	$	$	$ 3,230,600	$ 3,230,378	$ 222	$ 112	$ 110
47	**Public Participation**								
1	Administration	$	$ 1,335,400	$	$ 1,335,400	$ 723,137	$ 612,263	$	$
2	Members of The Executive Council (Statutory)	....	6,016	....	6,016	6,016	....		
	Total — Public Participation	$	$ 1,341,416	$	$ 1,341,416	$ 729,153	$ 612,263	$ 8,852	$ 603,411
30	**Provincial Secretary**								
2	Executive Administration	$ 565,800	$ 369,000	$ 96,800	$ 1,031,600	$ 979,852	$ 51,748	$	$
5	Provincial Inquiry Centre	333,000	....	25,000	358,000	345,467	12,533		
6	Expenses of the Office of the Lieutenant Governor	103,000	....	5,000	108,000	98,534	9,466		
7	Payments to The Saskatchewan Property Management Corporation	1,432,800	....	(126,800)	1,306,000	1,269,053	36,947		
8	Members of The Executive Council (Statutory)	35,200	34	....	35,234	35,234	....		
	Total — Provincial Secretary	$ 2,469,800	$ 369,034	$	$ 2,838,834	$ 2,728,140	$ 110,694	$ 3,781	$ 106,913
33	**Public Service Commission**								
1	Administration and Information Services	$ 1,951,400	$	$	$ 1,951,400	$ 1,893,381	$ 58,019	$	$
3	Employee Relations	1,303,900	....	....	1,303,900	1,117,540	186,360		
11	Affirmative Action	1,126,700	....	....	1,126,700	885,938	240,762		
12	Human Resources and Development	1,506,900	....	....	1,506,900	1,293,010	213,890		
14	Payments to The Saskatchewan Property Management Corporation	495,200	....	....	495,200	450,536	44,664		
15	Student Summer Employment Program	4,321,500	....	....	4,321,500	4,189,086	132,414		
	Total — Public Service Commission	$ 10,705,600	$	$	$ 10,705,600	$ 9,829,491	$ 876,109	$ 6,075	$ 870,034
43	**Rural Development**								
1	Administration	$ 852,700	$	$ 148,000	$ 1,000,700	$ 993,527	$ 7,173	$	$
2	Ferry Services	1,129,300	....	33,800	1,163,100	1,162,696	404		
3	Rural Revenue Sharing	48,062,000	....	(200,000)	47,862,000	47,862,000	....		
6	Planning and Research	283,200	....	(60,000)	223,200	222,882	318		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	*Department and Activity*	*Appropriation*							
		Original Estimate	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	*(Over Committed) Under Committed*
8	Municipal Financial Management Services	249,200	....	10,000	259,200	257,691	1,509		
9	Community Planning	656,300	....	46,000	702,300	699,900	2,400		
10	Road Services	1,785,200	....	121,000	1,906,200	1,905,556	644		
11	Drafting Services	151,700	....	7,000	158,700	157,822	878		
12	Bridge Services	259,500	....	(23,000)	236,500	236,441	59		
18	Rural Community Development	447,100	....	(49,000)	398,100	318,357	79,743		
19	Payments to The Saskatchewan Property Management Corporation	414,900	....	(16,800)	398,100	398,012	88		
20	Members of The Executive Council (Statutory)	28,300	1,494	....	29,794	29,794	....		
21	Grants to Community Economic Development	150,000	....	(17,000)	133,000	132,105	895		
	Total — Rural Development	$ 54,469,400	$ 1,494	$	$ 54,470,894	$ 54,376,783	$ 94,111	$ 23,008	$ 71,103
46	**Saskatchewan Crop Insurance Corporation**								
1	Payment to the Saskatchewan Crop Insurance Corporation — Administration	$ 9,173,700	$ 300,000	$	$ 9,473,700	$ 9,473,700	$	$	$
2	Payment to the Canada-Saskatchewan Waterfowl Crop Damage Compensation Program Fund	750,000	1,700,000	....	2,450,000	2,450,000	....		
3	Members of The Executive Council (Statutory)	6,900	7	....	6,907	6,907	....		
	Total — Saskatchewan Crop Insurance Corporation	$ 9,930,600	$ 2,000,007	$	$ 11,930,607	$ 11,930,607	$	$	$ ....
51	**Saskatchewan Housing Corporation**								
1	Payment to Saskatchewan Housing Corporation — Administration	$ 5,833,000	$	$	$ 5,833,000	$ 5,833,000	$	$	$
2	Payment to Saskatchewan Housing Corporation for Grants under The Senior Citizens Home Repair Assistance Act	10,000	....	(10,000)	....	....	....		
3	Payment to Saskatchewan Housing Corporation for Subsidies with Respect to Public Housing Projects	12,431,000	....	....	12,431,000	12,431,000	....		
4	Payment to Saskatchewan Housing Corporation for Grants to Non-Profit Sponsors of Senior Citizens' Accommodation	2,288,000	....	200,000	2,488,000	2,488,000	....		
5	Payment to Saskatchewan Housing Corporation for Loan Forgiveness under the Rehabilitation of Existing Dwellings Program	940,000	....	....	940,000	940,000	....		
7	Payment to Saskatchewan Housing Corporation for Subsidies with Respect to the Rural Housing Program	3,250,000	....	....	3,250,000	3,250,000	....		
8	Payment to Saskatchewan Housing Corporation for Subsidies with Respect to the Urban Native Housing Program	3,040,000	....	....	3,040,000	3,040,000	....		
9	Payment to Saskatchewan Housing Corporation for Subsidies with Respect to the Farm Housing Program	42,000	....	(22,000)	20,000	20,000	....		
10	Payment to Saskatchewan Housing Corporation for Grants under the Home Improvement for the Disabled Program	200,000	....	32,000	232,000	232,000	....		

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	*Department and Activity*	*Appropriation*				*Expenditure*	*Under Expended*	*Accounts Payable*	*(Over Committed) Under Committed*
		Original Estimate	*Special Warrant**	*Virement*	*Revised Estimate*				
13	Payment to Saskatchewan Housing Corporation for Grants to First Time New Home Buyers	1,050,000	....	611,000	1,661,000	1,661,000	....		
14	Payment to Saskatchewan Housing Corporation for Subsidies with Respect to The Building Co-operative Housing Program	53,400,000	28,100,000	(811,000)	80,689,000	80,689,000	....		
	Total — Saskatchewan Housing Corporation	$ 82,484,000	$ 28,100,000	$	$ 110,584,000	$ 110,584,000	$	$	$ ....
53	**The Saskatchewan Property Managemment Corporation**								
1	Payments to The Saskatchewan Property Management Corporation for the Provision of Central Services	$ 8,101,900	$	$	$ 8,101,900	$ 8,101,900	$	$	$ ....
	Total — The Saskatchewan Property Management Corporation	$ 8,101,900	$	$	$ 8,101,900	$ 8,101,900	$	$	$ ....
35	**The Saskatchewan Research Council**								
1	Grant to The Saskatchewan Research Council	$ 6,443,100	$ 1,397,200	$	$ 7,840,300	$ 7,840,300	$	$	$
	Total — The Saskatchewan Research Council	$ 6,443,100	$ 1,397,200	$	$ 7,840,300	$ 7,840,300	$	$	$ ....
50	**Saskatchewan Water Corporation**								
1	Payment to the Saskatchewan Water Corporation — Administration	$ 3,570,600	$	$	$ 3,570,600	$ 3,451,100	$ 119,500	$	$
2	Payment to the Saskatchewan Water Corporation for Flood Control and Drainage Programs	3,500,000	....	....	3,500,000	3,500,000	....		
3	Payment to the Saskatchewan Water Corporation for Municipal Water and Sewage Programs	4,200,000	....	....	4,200,000	4,200,000	....		
4	Payment to the Saskatchewan Water Corporation for Implementation of the Canada-Saskatchewan Agreement on Qu'Appelle River Channel Conveyance	500,000	....	....	500,000	500,000	....		
5	Payment to the Saskatchewan Water Corporation for Well Drilling Programs	800,000	....	....	800,000	800,000	....		
6	Members of The Executive Council (Statutory)	6,900	(1,460)	....	5,440	5,440	....		
	Total — Saskatchewan Water Corporation	$ 12,577,500	$ (1,460)	$	$ 12,576,040	$ 12,456,540	$ 119,500	$	$ 119,500
15	**Science and Technology**								
1	Administration	$ 819,900	$	$ (11,000)	$ 808,900	$ 797,226	$ 11,674	$	$
2	Governmental Research	316,400	....	17,000	333,400	321,938	11,462		
3	Industrial Development	214,800	....	(6,000)	208,800	192,741	16,059		
4	Research Co-ordination	364,800	....	(17,000)	347,800	155,353	192,447		
5	Payments to The Saskatchewan Property Management Corporation	210,000	....	17,000	227,000	223,034	3,966		
6	Members of The Executive Council (Statutory)	28,300	27		28,327	28,327			
	Total — Science and Technology	$ 1,954,200	$ 27	$	$ 1,954,227	$ 1,718,619	$ 235,608	$ 25,350	$ 210,258

Government of the Province of Saskatchewan Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

		Appropriation							*(Over Committed)*
Vote-Subvote	*Department and Activity*	*Original Estimate*	*Special Warrant**	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable*	*Under Committed*
36	**Social Services**								
1	Administration	$ 8,145,100	$	$ 449,430	$ 8,594,530	$ 8,519,977	$ 74,553	$	$
4	Saskatchewan Assistance Plan	190,013,300	2,950,000	8,719,700	201,683,000	199,281,234	2,401,766		
5	Child Care	18,709,800	......	290,000	18,999,800	18,992,427	7,373		
7	Regional Operations	20,523,000	......	(308,740)	20,214,260	20,035,746	178,514		
18	Grants to Day Care	1,465,900	......	(204,150)	1,261,750	1,244,660	17,090		
23	Grants for Community Services	6,760,000	......	(163,580)	6,596,420	6,588,962	7,458		
24	Rehabilitation Services	23,518,700	......	(754,220)	22,764,480	22,710,346	54,134		
27	Grants and Allowances for the Handicapped	8,196,600	......	(126,780)	8,069,820	8,069,112	708		
28	Family Income Plan	19,600,000	......	(859,000)	18,741,000	18,707,801	33,199		
29	Income Security	2,929,700	......	85,090	3,014,790	3,011,101	3,689		
32	Saskatchewan Income Plan — Senior Citizens' Benefits	12,766,000	......	22,000	12,788,000	12,780,711	7,289		
40	Payments to Local Social Services Units	1,484,700	......	......	1,484,700	1,484,700			
41	Allowances for Day Care	11,326,000	......	(160,540)	11,165,460	11,135,874	29,586		
50	Family Services	3,467,400	......	(518,340)	2,949,060	2,915,874	33,186		
51	Day Care	916,400	......	(39,090)	877,310	876,532	778		
53	Payment to the Saskatchewan Legal Aid Commission	5,771,900	......	60,000	5,831,900	5,831,900	......		
54	Saskatchewan Employment Development Program	13,570,200	......	(6,436,100)	7,134,100	7,130,098	4,002		
55	Saskatchewan Skills Development Program	6,000,000	......	(150,000)	5,850,000	5,849,988	12		
56	Young Offenders	9,705,700	......	94,320	9,800,020	9,746,612	53,408		
57	Payments to The Saskatchewan Property Management Corporation	13,696,200	......		13,696,200	13,521,472	174,728		
	Total — Social Services	$ 378,566,600	$ 2,950,000	$	$ 381,516,600	$ 378,435,127	$ 3,081,473	$ 2,471,816	$ 609,657
38	**Department of Telephones**								
4	Executive Administration	$ 22,700	$	$	$ 22,700	$ 6,386	$ 16,314	$	$
5	Communications Policy	459,400	......	......	459,400	410,009	49,391		
6	Payments to The Saskatchewan Property Management Corporation	70,100	......	......	70,100	70,100	......		
7	Members of The Executive Council (Statutory)	6,900	7	......	6,907	6,907	......		
	Total — Department of Telephones	$ 559,100	$ 7	$	$ 559,107	$ 493,402	$ 65,705	$ 2,821	$ 62,884
19	**Trade and Investment**								
1	Administration	$ 977,500	$	$ (90,000)	$ 887,500	$ 878,016	$ 9,484	$	$
6	Policy — Coordination	630,000	......	(118,000)	512,000	499,637	12,363		
8	Public and Corporate Affairs	1,040,300	......	796,000	1,836,300	1,720,372	115,928		
11	Trade Development	1,801,600	......	(103,000)	1,698,600	1,602,604	95,996		
23	Industrial Development	1,849,300	......	(485,000)	1,364,300	1,288,309	75,991		
29	Trade Secretariat	561,400	......	......	561,400	561,055	345		
32	Payments to The Saskatchewan Property Management Corporation	1,130,300	......	......	1,130,300	919,650	210,650		
33	Members of The Executive Council (Statutory)	6,900	(4,468)	......	2,432	2,432	......		
	Total — Trade and Investment	$ 7,997,300	$ (4,468)	$	$ 7,992,832	$ 7,472,075	$ 520,757	$ 7,792	$ 512,965
24	**Urban Affairs**								
1	Administration	$ 1,475,200	$	$ (158,140)	$ 1,317,060	$ 1,293,723	$ 23,337	$	$
2	Municipal Finance	593,800	......	(42,000)	551,800	539,012	12,788		
3	Community Planning Services	1,312,800	......	(40,000)	1,272,800	1,252,160	20,640		
11	Provincial Planning Appeals Board	35,100	......	20,900	56,000	52,485	3,515		
12	Saskatchewan Assessment Appeal Board	88,500	......	73,000	161,500	160,622	878		
15	Northern Municipal Services	709,000	......	(100,000)	609,000	602,008	6,992		
16	Municipal Advisory Services	267,700	......	(35,000)	232,700	228,160	4,540		
24	Urban Revenue Sharing	66,455,600	......	(30,020)	66,425,580	66,406,335	19,245		
29	Grant to The Meewasin Valley Authority (Statutory)	830,700	(68)	......	830,632	830,632	......		

Government of the Province of Saskatchewan
Consolidated Fund

Schedule of Appropriation and Expenditure by Subvote

For the Year Ended March 31, 1988

Vote-Subvote	*Department and Activity*	*Appropriation*				*Expenditure*	*Under Expended*	*Accounts Payable*	*(Over Committed) Under Committed*
		Original Estimate	*Special Warrant**	*Virement*	*Revised Estimate*				
30	Grant to The Wakamow Valley Authority (Statutory)	96,600	1,701	......	98,301	98,301	......		
33	Grants to Municipalities and Organizations for Local Studies and Research	12,000	......	2,100	14,100	14,000	100		
34	Grants to Municipalities under The Municipal Transit and Transit Assistance for the Disabled Programs	3,396,400		112,700	3,509,100	3,509,029	71		
44	Northern Revenue Sharing	5,252,700			5,252,700	5,252,229	471		
48	Grant to the Wascana Centre Authority (Statutory)	877,100	(58)		877,042	877,042	......		
77	Grant to the City of Swift Current for the Chinook Parkway	103,000		220	103,220	103,215	5		
79	To Provide for a Grant to the Saskatchewan Assessment Management Agency (Statutory)	6,968,300			6,968,300	6,968,300	......		
80	To Provide for a Grant to the Saskatchewan Assessment Management Agency Under Section 18(6) of The Saskatchewan Assessment Management Agency Act	396,500		17,140	413,640	413,634	6		
81	Grants under The Provincial Capital Fund Program	4,700,000		370,100	5,070,100	5,068,950	1,150		
82	Payments to The Saskatchewan Property Management Corporation	612,600		(66,000)	546,600	519,583	27,017		
83	Members of The Executive Council (Statutory)	28,300	27		28,327	28,327	......		
84	Community Planning Grants	125,000	......	(125,000)	......	......	......		
	Total — Urban Affairs	$ 94,336,900	$ 1,602	$	$ 94,338,502	$ 94,217,747	$ 120,755	$ 10,580	$ 110,175
	Total — Consolidated Fund Expenditure	$3,734,214,400	$ 97,136,259	$	$3,831,350,659	$3,796,034,870	$ 35,315,789	$ 6,656,589	$ 28,659,200

*Subvotes which are statutory have been adjusted in this column so that the statutory appropriation amount is equal to the actual expenditure for the Subvote.

Consolidated Fund Revenue and Expenditure Details

Agriculture

(Ordinary Expenditure)

Administrative Services

Subvote 1

Revised Estimate	**$ 2,290,300.00**	Expenditure	**$ 2,050,471.36**

M.L.A. Other Allowances and Support Staff	$ 199,445.95
Department Head and Branch Head — Salaries	282,553.58
Permanent Positions — Salaries	486,109.74
Labour Service, Casual and Part-Time Employment	26,127.31
Honorariums, Special Services and Fees	21,456.24
Allowances, Retiring Gratuities and T.P.H.D.	449.31
Differentials, Severance Pay and Standby Pay	2,603.10
Professional and Technical Services	14,469.58
Rents, Insurance and Utility Services	58,473.96
Advertising and Printing Related Expenses	1,888.68
Repairs and Maintenance	507.47
Travelling Expenses	98,109.29
Postage, Communications, Freight and Express	84,185.46
Computer and Word Processing Related Expenses	519,044.25
Contractual Services	173,758.53
Stationery and Office Supplies	42,587.79
Scientific and Educational Supplies	1,962.95
Miscellaneous	63.46
Provisions and Business Expenses	10,238.71
Clothing and Clothing Material	178.93
Miscellaneous Materials and Supplies	307.06
Contributions to Revolving Funds	20,717.55
Office Equipment	4,201.48
Educational, Scientific and Recreational Equipment	1,030.98
	$ 2,050,471.36

Assistance to General Agricultural Interests

Subvote 2

Revised Estimate	**$ 3,978,480.00**	Expenditure	**$ 3,919,835.26**

Contractual Services	$ 111,792.00
Grants and Contributions	3,808,043.26
	$ 3,919,835.26

Grants:

Abernethy Agricultural Society	$ 3,750.00
Alameda Agricultural Society	3,750.00
Arcola Agricultural Society	3,750.00
Assiniboia Agricultural Society	3,750.00
Battlefords' Exhibition Association	7,500.00
Biggar & District Agricultural Society	3,750.00
Canadian Western Agribition	54,750.00
Carnduff Agricultural Society	8,750.00
Central Butte & District Agricultural Society	3,750.00
Churchbridge Agricultural Society	2,317.32
Connaught Agricultural Society	3,750.00
Coronach Agricultural Society	2,417.82
Craik Agricultural Society	3,750.00
Creelman Agricultural Society	3,750.00
Davidson Agricultural Society	3,750.00
Denzil & District Agricultural Society	3,750.00
District No. 01 Agricultural Extension District Board	3,238.00
District No. 01 Agricultural Board	3,239.00
District No. 02 Supervisory Committee	4,047.81
District No. 03 Supervisory Committee	3,966.57
District No. 04 Supervisory Committee	7,632.00
District No. 05 Agricultural Board	5,460.00
District No. 06 Rat Eradication Committee	7,676.00
District No. 07 Agricultural Board	8,374.00
District No. 08 Agricultural Extension Board	9,828.00
District No. 09 Agricultural Extension Board Pest Control Committee	8,708.00
District No. 10 Agricultural Extension Board	6,512.00
District No. 11 Agricultural Extension Board	6,367.00
District No. 12 Agricultural Extension Board	5,477.31
District No. 13 Pest Control Program	8,441.00
District No. 14 Agricultural Extension Board	6,995.00
District No. 15 Agricultural Extension Board	5,697.00
District No. 16 Agricultural Extension Board	5,863.00
District No. 17 Agricultural Extension Board	5,684.00
District No. 18 Rat Control Committee	5,369.00
District No. 19 Agricultural Extension Board	2,540.00
District No. 20 Agricultural Extension Board	4,699.00
District No. 21 Agricultural Extension Board	5,674.00

Assistance to General Agriculture Interests — *(Concluded)*

Grants: — (Concluded)

District No. 22 Board Supervisory Committee	9,576.00
District No. 23 Supervisory Committee	2,564.00
District No. 24 Supervisory Committee	5,561.00
District No. 25 Agricultural Board	2,049.02
District No. 26 Agricultural District Board	4,377.00
District No. 27 Agricultural Extension Board	5,624.00
District No. 28 Agricultural Extension Board	7,760.00
District No. 29 Agricultural Board	4,792.00
District No. 30 Agricultural Board	5,386.00
District No. 31 Agricultural Board	4,473.00
District No. 32 Agricultural Extension Board	5,314.00
District No. 33 Agriculture Board	6,315.00
District No. 34 Supervisory Committee	5,269.00
District No. 35 Agricultural Extension Board	5,228.00
District No. 36 Test Control Committee	3,484.00
District No. 37 Rat Eradication Committee	5,929.00
District No. 38 Supervisory Committee	4,559.00
District No. 39 Rat Supervisory Committee	5,205.00
District No. 40 Agricultural Extension Board	3,979.00
District No. 40 Supervisory Committee	5,972.00
District No. 41 Agricultural Extension Board	5,515.00
District No. 42 Rat Control Committee	6,903.73
District No. 43 Agricultural Board	4,053.00
Eastend Agricultural Society	3,532.32
Estevan Exhibition Association Inc.	7,500.00
Fertile Valley Agricultural Society	3,750.00
Gainsborough Agricultural Society	2,197.91
Glenavon & District Agricultural Society	3,750.00
Golburn Agricultural Society	3,714.29
Grenfell Agricultural Society	3,337.18
Hanley & District Agricultural Society	3,750.00
Humbolt & District Agricultural Society	3,750.00
Invermay Agricultural Society	3,750.00
Kelvington Agricultural Society	3,750.00
Kennedy Agricultural Society	3,750.00
Kerrobert & District Agricultural Society	3,230.02
Kipling & District Agricultural Society	3,750.00
Maidstone & District Agricultural Society	3,750.00
Mankota Agricultural Society	3,246.52
Maple Creek Agricultural Society	3,750.00
Maryfield Agricultural Society	3,750.00
Meadow Lake Agricultural Society	3,750.00
Meadow Lake District S.I.A.P. Board	2,226.00
Melfort Agricultural Society	7,500.00
Melville & District Agri-Park Association Inc.	3,750.00
Moose Jaw Exhibition Co. Ltd.	7,500.00
Moosomin Agricultural Society	3,750.00
Nipawin Exhibition Association Inc.	7,500.00
Nokomis Agricultural Society	3,750.00
Ogema Agricultural Society	3,750.00
Parkland Agricultural Society	3,750.00
Perdue Agricultural Society	3,750.00
Prince Albert Exhibition Association	7,500.00
Radisson & District Agricultural Society	3,750.00
Redvers Agricultural Society	3,750.00
Rosthern Agricultural Society	3,750.00
Saltcoats Agricultural Society	3,750.00
Saskatchewan Dairy Association	2,000.00
Saskatchewan Dairy Herd Improvement Corporation	315,000.00
Saskatchewan Hereford Association	2,000.00
Saskatchewan Horse Racing Commission	1,947,889.10
Saskatchewan Indian Agriculture Program, Agriculture Board	3,073.00
Saskatchewan Institute of Pedology	24,290.75
Saskatchewan Livestock Association	10,000.00
Saskatchewan Poultry Council	2,000.00
Saskatchewan Sheep & Wool Marketing Commission	42,700.00
Saskatchewan Society For Prevention of Cruelty to Animals	50,190.00
Saskatchewan Vegetable Marketing Commission	12,800.00
Schuh, Michael John	5,733.75
Schuh, Robert D.	4,377.60
Shand Agricultural Society	3,750.00
Shaunavon-Admiral Agricultural Society	3,750.00
Spearing Family Farms Inc.	4,682.72
Spiritwood & District Agricultural Society	3,750.00
St. Walberg & District Agricultural Society	3,750.00
Supervisory Committee of District No. 23	2,564.00
Swift Current Agriculture & Exhibition Association	7,500.00
Tantallon Agricultural Society	2,811.35
Third National Farm Womens Conference	3,907.75
Tisdale Agricultural Society	3,750.00
Turtleford Agricultural Society	3,750.00
Unity Agricultural Society	3,750.00
University of Saskatchewan	747,645.04
Van de Sype, Brent	8,479.65
Vanscoy & District Agricultural Society	3,750.00
Victory Agricultural Society	3,750.00
Western Canada Fairs Association	3,000.00
Weyburn Agricultural Society	7,500.00
Whitewood Agricultural Society	3,750.00
Yorkton Agricultural & Industrial Exhibition Association Ltd.	7,500.00
Payees Under $2,000.00	43,053.73
	$ 3,808,043.26

Communications Branch

Subvote 3

Revised Estimate	$ 1,031,700.00	Expenditure	$ 959,402.45

Permanent Positions — Salaries	$ 233,857.36
Temporary Positions — Salaries	64,480.86
Labour Service, Casual and Part-Time Employment	21,091.55
Allowances, Retiring Gratuities and T.P.H.D.	2,025.00
Professional and Technical Services	57,110.37
Rents, Insurance and Utility Services	264.68
Advertising and Printing Related Expenses	193,375.92
Repairs and Maintenance	1,941.03
Travelling Expenses	2,492.06
Postage, Communications, Freight and Express	23,662.99
Computer and Word Processing Related Expenses	79,015.56
Contractual Services	138,888.86
Stationery and Office Supplies	13,285.54
Scientific and Educational Supplies	80,690.93
Provisions and Business Expenses	2,221.10
Miscellaneous Materials and Supplies	627.40
Taxes and Licenses	117.36
Office Equipment	353.05
Educational, Scientific and Recreational Equipment	43,900.83
	$ 959,402.45

Human Resources

Subvote 4

Revised Estimate	$ 490,000.00	Expenditure	$ 445,579.51

Department Head and Branch Head — Salaries	$ 61,561.60
Permanent Positions — Salaries	267,050.19
Labour Service, Casual and Part-Time Employment	594.78
Honorariums, Special Services and Fees	2,012.07
Allowances, Retiring Gratuities and T.P.H.D.	863.77
Differentials, Severance Pay and Standby Pay	8,047.41
Miscellaneous	94.40
Professional and Technical Services	1,406.00
Rents, Insurance and Utility Services	100.00
Advertising and Printing Related Expenses	9,921.07
Travelling Expenses	3,814.72
Relocation Expenses	51,155.51
Postage, Communications, Freight and Express	7,049.62
Computer and Word Processing Related Expenses	4,433.46
Contractual Services	24,147.06
Stationery and Office Supplies	2,353.66
Provisions and Business Expenses	535.05
Accountable, Salary and Treasury Advances	439.14
	$ 445,579.51

Extension Branch

Subvote 7

Revised Estimate	$ 6,454,100.00	Expenditure	$ 6,446,398.03

Department Head and Branch Head — Salaries	$ 62,964.00
Permanent Positions — Salaries	4,302,915.01
Temporary Positions — Salaries	232,382.11
Labour Service, Casual and Part-Time Employment	126,492.78
Honorariums, Special Services and Fees	55,745.00
Allowances, Retiring Gratuities and T.P.H.D.	14,726.34
Differentials, Serverance Pay and Standby Pay	64,982.54
Professional and Technical Services	2,949.07
Rents, Insurance and Utility Services	53,498.12
Advertising and Printing Related Expenses	58,016.38
Repairs and Maintenance	10,164.80
Travelling Expenses	518,601.12
Postage, Communications, Freight and Express	543,757.33
Computer and Word Processing Related Expenses	286,042.17
Contractual Services	41,251.92
Stationery and Office Supplies	82,579.50
Scientific and Educational Supplies	16,660.61

Extension Branch — *(Concluded)*

Medical and Hospital Supplies	271.60
Provisions and Business Expenses	1,044.50
Miscellaneous	129.73
Maintenance and Construction Materials	337.61
Miscellaneous Materials and Supplies	850.58
Taxes and Licenses	2,857.37
Office Equipment	5,630.62
Educational, Scientific and Recreational Equipment	1,947.22
Blanket Refund to Vote	40,400.00
	$ 6,446,398.03

Grants for Control of Pollution from Intensive Livestock Operations

Subvote 11

Revised Estimate	**$ 30,000.00**	Expenditure	**$ ....**

Grant to the Agricultural Credit Corporation of Saskatchewan for Administration Pursuant to The Agricultural Credit Corporation of Saskatchewan Act

Subvote 13

Revised Estimate	**$ 5,640,300.00**	Expenditure	**$ 5,615,323.75**

Stationery and Office Supplies	$ 23.75
Grants and Contributions	5,615,300.00
	$ 5,615,323.75

Grants:

Agricultural Credit Corporation of Saskatchewan	$ 5,615,300.00
	$ 5,615,300.00

Livestock Branch

Subvote 15

Revised Estimate	**$ 3,135,100.00**	Expenditure	**$ 3,067,624.96**

Department Head and Branch Head — Salaries	$ 23,744.00
Permanent Positions — Salaries	1,625,512.65
Labour Service, Casual and Part-Time Employment	578,048.83
Honorariums, Special Services and Fees	4,787.20
Allowances, Retiring Gratuities and T.P.H.D.	26,197.90
Differentials, Severance Pay and Standby Pay	21,792.87
Professional and Technical Services	4,119.02
Rents, Insurance and Utility Services	2,896.92
Advertising and Printing Related Expenses	19,361.23
Repairs and Maintenance	7,339.09
Travelling Expenses	282,629.80
Postage, Communications, Freight and Express	98,918.13
Computer and Word Processing Related Expenses	73,037.74
Contractual Services	193,804.63
Stationery and Office Supplies	91,628.61
Scientific and Educational Supplies	10,836.51
Medical and Hospital Supplies	18,512.15
Provisions and Business Expenses	1,481.54
Clothing and Clothing Material	4,564.47
Miscellaneous Materials and Supplies	103,714.36
Taxes and Licenses	762.07
Office Equipment	11,853.45
	$ 3,205,543.17
Less: Reimbursement — Salaries and Travel Expenses	137,918.21
	$ 3,067,624.96

Soils and Crops Branch

Subvote 16

Revised Estimate	$ 1,090,000.00	Expenditure	$ 1,089,999.21

Department Head and Branch Head — Salaries	$ 58,925.76
Permanent Positions — Salaries	659,214.54
Temporary Positions — Salaries	13,873.47
Labour Service, Casual and Part-Time Employment	29,813.05
Honorariums, Special Services and Fees	2,315.00
Allowances, Retiring Gratuities and T.P.H.D.	660.00
Miscellaneous	44.56
Professional and Technical Services	21,736.26
Rents, Insurance and Utility Services	599.00
Advertising and Printing Related Expenses	72,332.56
Repairs and Maintenance	517.31
Travelling Expenses	116,426.96
Postage, Communications, Freight and Express	39,172.14
Computer and Word Processing Related Expenses	4,525.75
Contractual Services	43,327.08
Stationery and Office Supplies	5,807.35
Scientific and Educational Supplies	2,554.23
Medical and Hospital Supplies	5,577.22
Provisions and Business Expenses	10,695.67
Miscellaneous Materials and Supplies	634.03
Taxes and Licenses	711.13
Educational, Scientific and Recreational Equipment	536.14
	$ 1,089,999.21

Veterinary Branch

Subvote 17

Revised Estimate	$ 1,009,700.00	Expenditure	$ 994,582.86

Department Head and Branch Head — Salaries	$ 54,876.00
Permanent Positions — Salaries	307,976.10
Temporary Positions — Salaries	2,543.17
Labour Service, Casual and Part-Time Employment	24,526.95
Miscellaneous	395.55
Allowances, Retiring Gratuities and T.P.H.D.	507.27
Differentials, Severance Pay and Standby Pay	4,652.15
Professional and Technical Services	84,253.36
Rents, Insurance and Utility Services	1,589.35
Advertising and Printing Related Expenses	1,275.85
Repairs and Maintenance	7,719.27
Travelling Expenses	7,819.14
Postage, Communications, Freight and Express	13,272.72
Contractual Services	254,808.29
Stationery and Office Supplies	7,375.08
Scientific and Educational Supplies	402.40
Medical and Hospital Supplies	46,188.78
Miscellaneous Materials and Supplies	1,141.18
Taxes and Licenses	1,093.59
Educational, Scientific and Recreational Equipment	177,253.00
	$ 994,582.86

Economics Branch

Subvote 19

Revised Estimate	$ 2,184,900.00	Expenditure	$ 2,182,475.05

Permanent Positions — Salaries	$ 1,225,944.33
Temporary Positions — Salaries	61,956.49
Labour Service, Casual and Part-Time Employment	51,651.37
Honorariums, Special Services and Fees	20,675.35
Differentials, Severance Pay and Standby Pay	4,030.67
Professional and Technical Services	40,121.77
Rents, Insurance and Utility Services	3,446.85
Advertising and Printing Related Expenses	98,760.67
Repairs and Maintenance	1,472.16
Travelling Expenses	111,908.18

Economics Branch — *(Concluded)*

Postage, Communications, Freight and Express	79,215.46
Computer and Word Processing Related Expenses	71,859.13
Contractual Services	352,087.57
Stationery and Office Supplies	27,006.50
Scientific and Educational Supplies	15,418.67
Provisions and Business Expenses	3,870.84
Miscellaneous	71.90
Miscellaneous Materials and Supplies	4,982.08
Office Equipment	7,995.06
	$ 2,182,475.05

Lands Branch

Subvote 37

Revised Estimate	**$ 10,501,800.00**	Expenditure	**$ 10,163,450.52**

Department Head and Branch Head — Salaries	$ 52,972.84
Permanent Positions — Salaries	2,764,026.98
Temporary Positions — Salaries	77,632.68
Labour Service, Casual and Part-Time Employment	1,387,792.37
Honorariums, Special Services and Fees	900.00
Allowances, Retiring Gratuities and T.P.H.D.	9,018.12
Differentials, Severance Pay and Standby Pay	27,019.10
Professional and Technical Services	150,417.33
Rents, Insurance and Utility Services	241,972.45
Advertising and Printing Related Expenses	97,485.28
Repairs and Maintenance	92,259.99
Travelling Expenses	390,232.56
Postage, Communications, Freight and Express	132,850.21
Computer and Word Processing Related Expenses	776,460.00
Contractual Services	817,278.38
Stationery and Office Supplies	65,936.13
Scientific and Educational Supplies	3,441.04
Medical and Hospital Supplies	84,636.69
Provisions and Business Expenses	880.88
Miscellaneous	44.74
Coal, Wood and Other Fuels	6,924.72
Vehicle and Equipment Operating Expenses	41,235.64
Maintenance and Construction Materials	52,950.66
Miscellaneous Materials and Supplies	370,657.22
Taxes and Licenses	1,500,036.07
Compensation Payments	199,427.20
Land and Buildings Improvements	191,229.57
Trucks, Trailers and Other Motor Vehicles	8,500.00
Office Equipment	23,895.29
Furniture, Furnishings and Fixtures	300.00
Construction, Farming and Maintenance Equipment	4,387.15
Livestock	589,353.95
Interest	1,295.28
	$ 10,163,450.52

Payment to the Prairie Agricultural Machinery Institute for Saskatchewan's Share under Agreement with the Provinces of Alberta and Manitoba

Subvote 47

Revised Estimate	**$ 957,100.00**	Expenditure	**$ 957,100.00**

Payments Pursuant to the Saskatchewan Agricultural Returns Stabilization Act

Subvote 61

Revised Estimate	**$ 12,700,000.00**	Expenditure	**$ 12,698,238.36**

Honorariums, Special Services and Fees	$ 1,850.00
Professional and Technical Services	74,819.80
Rents, Insurance and Utilities	215.38
Travelling Expenses	1,674.14
Contractual Services	17,156.30
Transfer Payments	12,602,522.74
	$ 12,698,238.36

Irrigation Branch

Subvote 75

Revised Estimate .... **$ 400,000.00** Expenditure .... **$ 377,763.50**

Department Head and Branch Head — Salaries	$	15,558.00
Permanent Positions — Salaries		113,298.37
Temporary Positions — Salaries		4,649.16
Honorariums, Special Services and Fees		1,680.00
Differentials, Severance Pay and Standby Pay		6,767.71
Professional and Technical Services		8,965.22
Rents, Insurance and Utility Services		3,345.10
Advertising and Printing Related Expenses		30,357.62
Repairs and Maintenance		375.26
Travelling Expenses		20,413.66
Postage, Communications, Freight and Express		12,959.41
Computer and Word Processing Related Expenses		31,206.29
Contractual Services		105,628.75
Stationery and Office Supplies		21,695.50
Scientific and Educational Supplies		768.65
Miscellanous		61.21
Office Equipment		33.59
	$	**377,763.50**

Grants under the 4-H Program

Subvote 81

Revised Estimate .... **$ 305,500.00** Expenditure .... **$ 305,500.00**

Grants:

Saskatchewan 4-H Council	$	255,500.00
University of Saskatchewan		50,000.00
	$	**305,500.00**

Grant to the Agricultural Credit Corporation of Saskatchewan for Interest Subsidy Pursuant to The Agricultural Credit Corporation of Saskatchewan Act

Subvote 83

Revised Estimate .... **$ 31,888,000.00** Expenditure .... **$ 31,888,000.00**

Grant to the Agricultural Credit Corporation of Saskatchewan for an Allowance for Losses on Loans Pursuant to The Agricultural Credit Corporation of Saskatchewan Act

Subvote 84

Revised Estimate .... **$ 3,500,000.00** Expenditure .... **$ 3,500,000.00**

Grants Under The Homestead Rebate Program

Subvote 86

Revised Estimate .... **$ 13,320.00** Expenditure .... **$ 13,320.00**

Grants:

Corcoran, Thomas V.	$	5,000.00
Payees under $2,000.00		8,320.00
	$	**13,320.00**

Grants to Individuals for General Agricultural Purposes

Subvote 87

Revised Estimate	**$ 80,000.00**	Expenditure	**$ 76,841.02**

Grants:

Agricultural Credit Corporation of Saskatchewan	$ 6,184.50
Bogner, Terry	5,813.44
Delorme, Dennis	3,250.00
Fleming, Mary and Maurer, Les	12,504.50
McClellan, Victor and McClellan, Doreen	6,327.65
Morin, Donald N.	2,930.94
Morin, William	3,000.00
Saskatchewan Wild Rice Council Inc.	14,760.00
Shkopich, Allan	11,065.44
Vallentgoed, Darryl; Vallentgoed, Janice and Watier, W.	11,004.55
	$ 76,841.02

Grant to the Saskatchewan Grain Car Corporation — Administration

Subvote 89

Revised Estimate	**$ 75,100.00**	Expenditure	**$ 73,000.00**

To Provide for a Net Expenditure (Recovery) of (From) the Agricultural Supplies Revolving Fund

Subvote 91

Statutory Appropriation

Revised Estimate	**$ (20,717.55)**	Receipts	$ 20,717.55
		Disbursements	....
		Net Recovery	**$ 20,717.55**

To Provide for a Net Expenditure (Recovery) of (From) the Conservation and Development Revolving Fund

Subvote 92

Statutory Appropriation

Revised Estimate	**$ 333,394.08**	Receipts	$ 1,454,458.46
		Disbursements	1,787,852.54
		Net Recovery	**$ 333,394.08**

Farm Purchase Program — Administration

Subvote 94

Revised Estimate	**$ 368,700.00**	Expenditure	**$ 316,998.30**

Department Head and Branch Head — Salaries	$ 13,492.82
Permanent Positions — Salaries	223,262.32
Differentials, Severance Pay and Standby Pay	6,250.23
Professional and Technical Services	149.50
Advertising and Printing Related Expenses	1,230.40
Repairs and Maintenance	133.52
Miscellaneous	100.36
Postage, Communications, Freight and Express	8,133.61
Computer and Word Processing Related Expenses	57,545.21
Contractual Services	190.00
Stationery and Office Supplies	5,818.08
Provisions and Business Expenses	109.85
Office Equipment	582.40
	$ 316,998.30

Matching Grants for International Aid

Subvote 95

Revised Estimate	**$ 800,000.00**	Expenditure	**$ 800,000.00**

Grants:

Saskatchewan Council for International Co-operation	$ 800,000.00
	$ 800,000.00

Counselling and Assistance for Farmers — Administration

Subvote 99

Revised Estimate	$ 729,600.00	Expenditure	$ 729,043.18

Permanent Positions — Salaries	$ 34,413.11
Temporary Positions — Salaries	46,996.94
Labour Service, Casual and Part-Time Employment	5,750.89
Honorariums, Special Services and Fees	394,735.00
Differentials, Severance Pay and Standby Pay	6,574.55
Rents, Insurance and Utility Services	274.30
Advertising and Printing Related Expenses	1,284.81
Repairs and Maintenance	387.03
Travelling Expenses	187,300.39
Postage, Communications, Freight and Express	30,146.54
Computer and Word Processing Related Expenses	8,781.44
Contractual Services	864.01
Stationery and Office Supplies	8,676.60
Miscellaneous	13.60
Provisions and Business Expenses	2,834.97
	$ 729,043.18

Counselling and Assistance for Farmers — Implementation of Guarantees

Subvote 105

Revised Estimate	$ 10,000,000.00	Expenditure	$ 9,990,563.60

Guaranteed Payments	$ 9,990,563.60
	$ 9,990,563.60

Grants:

Achtemichuk, David	$ 113,693.83
Allen, Robert L. and Allen, Vernon M.	55,094.86
Allin, Dennis Rae and Allin, Marie Ellen	33,915.00
Altman, Donald	23,883.79
Amundrud, Norman J. and Amundrud, Margaret F.	60,555.66
Anderson, Mervyn and Anderson, Elaine	48,250.02
Archer, Wilfred L.	46,327.00
Arnst, Philip	43,704.23
Austman, Jeffrey L. and Austman, Marlene	22,577.02
Babiarz, Jim	3,343.40
Baraniski, Bryan L.	40,773.12
Basset, Ken Alain	11,049.91
Bassingthwaite, Neil and Bassingthwaite, Vevien	29,169.48
Beecher, Amel C.	19,307.19
Beer, Robert and Beer, Joan	55,285.58
Bender, Philip and Bender, Beverly	65,029.72
Beug, Erwin J. and Beug, Elaine L.	123,717.07
Beug, Erwin Sr. and Beug, Elaine and Beug, Erwin Jr	39,156.99
Bilokraly, Stanley and Bilokraly, Noel	20,307.65
Black Farms Ltd.	76,865.26
Bleakney Holdings Ltd.	200,234.78
Bohn, Gerald	47,594.59
Bonar, Gregory J. and Bonar, Marcella H.	33,289.07
Bone, Wayne and Bone, Kay	15,685.73
Boon, Dwaine C. and Boon, Michaelene A.	15,918.62
Broadfoot, Vern D. and Broadfoot, Ione M.	55,540.56
Brown, Clement	36,931.32
Buchamer, Allan E. and Hintz, Peggy A.	4,201.30
Bulgis, David Lionel Wallie	108,793.30
Bullock, Dale M. and Bullock, Lorraine M.	39,107.00
Cameron, Brian and MacDonald, Patricia I.	25,360.84
Carleton, Thomas and Jones, Edith Mary I.	17,642.79
Cocks Ranch, c/o O. Cocks and M. Cocks	38,769.08
Constantinoff, Doug and Constantinoff, Mary Ann	25,272.88
Cote, George V.	110,852.87
Cowan, Leroy	32,238.72
Daryl, James and Peardon, Barbara Anne	86,235.66
Davies, Henry	22,270.20
Desmarais, Flavian and Desmarais, Judith	11,268.80
Desrosiers, Remi and Desrosiers, Frances	29,160.65
Digness, Richard C. A. and Digness, Phyllis A.	14,819.42
Dmyterko, Terrence E.	162,214.54
Dmytrow, Fred and Dmytrow, Emily	44,722.28
Dubyk, Gordon	29,083.92
Failler, Douglas E. and Failler, Adelle L.	30,860.15
Forbes, H. Douglas and Forbes, Corrinne R.	103,992.57
Forbes, Roy	126,047.14
Foss, David	15,374.48
Friesen, David D. and Friesen, Alma L.	8,176.91
Fuchs, Oswald	24,457.00
Gabel, Lindsay G. and Gabel, Patricia	39,255.42
Gader, A. and Gader, J. and Gader, C. and Gader, G.	2,427.03
Giesbrecht, Abram and Giesbrecht, Marie	24,777.74
Gordon, Lorne E.	138,289.22
Grafslund, Gordon and Grafslund, Robin	165,355.44
Green Grove Farms Ltd.	150,024.72
Hagen, Philip N. and Hagen, June L.	35,307.45
Hamilton, Kenneth E.	25,222.48
Hanson, Raymond D. and Hanson, Sandra M.	44,820.25
Hapke, Albert and Hapke, Deborah	105,459.74

Counselling and Assistance for Farmers — Implementation of Guarantees — *(Continued)*

Grants: — (Continued)

Harris, Darryl	79,804.96
Hassard, William J.	2,400.86
Heidel, Harry T. and Heidel, Josephine C.	35,096.72
Henderson, Dell R. C. and Henderson, Eileen A.	44,922.43
Hendrickson, Floyd H. and Hedrickson, Dianne E.	37,735.72
Hepburn, Ronald G. and Hepburn, Elsie C.	36,297.41
Hermanson, Marvin D. and Hermanson, Diana J.	19,937.28
Herter, Daniel F. and Herter, Delina M.	100,000.00
Hiebert, Ricky R. and Hiebert, Arlene R.	25,899.01
Hind, Daniel E.	56,440.58
Holubetz, Orest and Holubetz, H. M.	12,595.54
Hopko, Lawrence	47,011.52
Irwin, Don	46,916.06
James, Dale A. and James, Kimberley M.	88,710.30
Jobson, Allen M. and Jobson, Mary Lynn E.	79,232.12
Johnson, Brian D. and Johnson, Carolann	52,937.48
Johnston, Richard and Johnston, Sandra	35,384.00
Kaban, Kenneth G. and Kaban, Cheryl	32,002.54
Kells, W. Darwin	43,835.28
King, Albert R. and King, Iola M.	42,823.57
Kjelshus, Martin	28,683.98
Knapik, Larry M. and Knapik, Angela	20,773.65
Knight, Murray A. and Knight, Shirley A.	18,730.00
Knox, Robert A. and Knox, Gayle	161,579.50
Kolenosky, Edward	30,382.15
Kostiuk, Ray G. and Kostiuk, Marlene E.	75,016.00
Krpan, P. J. and Krpan, I. P.	26,437.81
Kruchkowski, Les and Kruchkowski, Sylvia	46,726.86
Kuehn, Manuel and Kuehn, Alvena	13,473.76
Kulczycki, Wilfred and Kulczycki, Sandra	98,937.79
Kuzek, Dennis K. and Kuzek, Valerie D.	37,849.83
Larsen, Allan and Larsen, Shirley	25,454.56
Larson, Leonard and Larson, Glenn	50,367.23
Lazar, Alvin A. and Lazar, Lynn I.	40,195.71
Leggott, Douglas R. and Leggott, Darlene J.	52,506.00
Lepoudre, Julius and Lepoudre, Sharon	98,696.92
Little Pipestone Ranch	140,425.57
Little Pipestone Ranch, A/C F Mapletoft and B. Mapletoft	27,513.82
Loy, Raymond and Loy, Marlene	7,795.28
Lutz, Kevin P.	55,099.21
MacKenzie, Darwyn G. and MacKenzie, Catherine J.	44,143.00
Mader, Kenneth and Mader, Josephine	70,224.29
Maloney, George E. and Maloney, Donna A.	121,001.65
Mann, James and Mann, Steven and Mann, Jason	37,444.35
Markwart, Gordon W.	62,658.70
McConnell, Clifford E. and McConnell, Joyce	38,645.27
McVicar, Beverly C.	45,633.83
Meier, George and Meier, Pearl	24,993.99
Merrett, Gerald H.	26,930.04
Metz, J. Dale and Metz, Janet D.	24,993.07
Miller, Harvey R. and Miller, Thomas H.	15,482.29
Murray, Larry J. and Murray, Karen D.	28,500.95
Nagy, Ernest N. and Nagy, Joyce	55,886.35
Nagy, Regan	13,541.56
Nelson, Ronald and Nelson, Gail	43,897.68
Nielsen, Eric Steven	41,349.18
Nilson, Arne J. and Nilson, Greta	81,280.13
Njaa, Larry O. and Njaa, Lana D.	43,752.24
Novick, James John and Novick, Colleen E.	129,520.25
Nowlin, David J. and Nowlin, Lesley G.	24,723.86
Olynk, Lorne, Olynk, Alex and Olynk, Wazyl	65,737.97
Panchuk, Andrew	139,340.81
Petersen, Walter	30,746.36
Petrowsky, William and Petrowsky S.	34,134.74
Poirier, Stan J. M.	207,290.08
Poirier, Stan J. M. and Poirier, Lucille L.	3,100.00
Porter, Floyd C. and Porter, Dorothy J.	80,098.20
Praski, Bros. Farms Ltd. and Praski, P. and Praski, J. and Praski, M.	82,200.32
Rea, Dennis and Rea, Sylvia	28,589.42
Reed, Victor and Reed, Rachelle	33,431.87
Reid, Ivan	13,531.17
Sabulsky, Edward W. and Sabulsky, Katherine V.	12,123.69
Sandford Roberts Agr. Ltd.	15,779.07
Sandir Farms Ltd.	88,283.57
Schartz, Dale and Schwartz, Allen and Schartz, William	204,038.74
Schick, Paul G. and Schick, Elaine	50,881.90
Schiml, Henry	120,267.42
Schmitt, Barry and Schmitt, Earl and Schmitt, Dorothy	218,711.54
Schur, Gary W. and Schur, Judy	35,871.56
Schuweiler, Barbara L.	55,469.38
Scotton Acres Ltd.	70,000.00
Sharp, Randy D. and Sharp, Janice A.	122,517.12
Shelke, Jack W. and Shelke, Colleen G.	73,884.73
Shelke, Randy Keith	66,213.54
Shelly, John P. and Shelly, Sheila M.	85,388.94
Sholter Brothers	182,643.08
Sholter, Richard D.	24,048.05
Sinnett, Dennis J. and Sinnett, Lorna L.	22,507.51
Sliva, Clarence M. and Sliva, Wendilen M.	21,571.66
Sliva, Ronald R. and Sliva, Eleanor A.	33,473.16
Sorenson, Thomas M. L. and Sorenson, Candice E.	92,314.26
Stacey, Allan H. and Stacey, Valerie J.	56,437.37
Stenhouse, James D. and Stenhouse, Gloria F.	13,195.60
Stensrud, Arvid	33,074.44
Stensurd, Norman A. and Stensrud, Karen F.	187,394.13
Stewart, Lyle E. and Stewart, Linda L.	26,669.38
Stonehouse, Ross W. and Stonehouse, Judy G.	57,430.50
Storle, Wayne D.	61,080.83
Strasser, M. O. and Strasser, J. H.	66,887.69
Strueby, Joseph F. and Strueby, Cecilia A.	70,438.26
Swanson, John A. and Swanson, Diane L.	50,862.09
Tansey, Bernard D. and Tansey, Roswitha G.	30,222.13
Thompson, Gerald W. and Thompson, Karen L.	110,788.75
Thompson, Philip and Thompson, Gwenyth	8,970.90
Thompson, William L. and Thompson, Sandra J.	10,568.43
Townsend, Don Wm.	95,846.82
Turnquist, Milton and Turnquist, Lindah	100,000.00
Tutkaluk, Wm. R. and Tutkaluk, Marilyn	16,498.35
Tymiak, Mervin J. and Tymiak, Chris T.	48,375.33

Counselling and Assistance for Farmers — Implementation of Guarantees — *(Concluded)*

Grants: — (Concluded)

Verbonac, Brian K	110,805.52
Walchuk, Edward J	29,048.75
Ward, John R. and Ward, Linda L	42,330.22
Waterhouse, David and Waterhouse, Sharon	32,637.06
Weinkauf, Ken and Weinkauf, Laurie	47,957.36
Welter, Harvey and Welter, Cindy	31,506.73
White, John A. and White, Pauline R	15,613.70
Wintonyk, Brian C. and Wintonyk, Cheryl D	39,497.68
Woolsey, Robert A. and Woolsey W. Elmer	79,669.73
Zinchuk, Mervin (Lorne) E	67,740.07
Payees under $2,000.00	4,530.79
	$ 9,990,563.60

To Provide an Operating Subsidy to the Conservation and Development Revolving Fund

Subvote 109

Revised Estimate	**$ 400,100.00**	Expenditure	**$ 400,000.00**

Payments to The Saskatchewan Property Management Corporation

Subvote 111

Revised Estimate	**$ 3,071,100.00**	Expenditure	**$ 2,873,445.26**

Rents, Insurance and Utilities	$ 2,306,965.91
Postage, Communications, Freight and Express	566,479.35
	$ 2,873,445.26

Agricultural Development Secretariat

Subvote 112

Revised Estimate	**$ 483,300.00**	Expenditure	**$ 469,282.95**

Permanent Positions — Salaries	$ 28,750.00
Advertising and Printing Related Expenses	242,842.80
Travelling Expenses	1,805.50
Contractual Services	189,656.92
Stationery and Office Supplies	1,017.53
Provisions and Business Expenses	170.50
Office Equipment	5,039.70
	$ 469,282.95

Members of the Executive Council

Subvote 113

Statutory Appropriation

Revised Estimate	**$ 8,765.43**	Expenditure	**$ 8,765.43**

Ministers of the Crown	$ 6,907.00
Legislative Secretaries	1,858.43
	$ 8,765.43

Total — Agriculture (Ordinary Expenditure)	**$ 102,725,681.09**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote. Payments are reported for:

1. Agriculture (Ordinary Expenditure)
2. (a) Agricultural Supplies Revolving Fund
   (b) Conservation and Development Revolving Fund

Agriculture (Ordinary Expenditure) Payments

Salaries, Services and Gratuities and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Adam, Stewart D.	$ 42,852.00	$ 4,097.76
Ahlstrom, Karen	23,367.00	....
Alexander, Sheila	22,566.10	....
Allen, Shirley	22,656.00	....
Allsopp, Donna M.	26,539.32	....
Amundson, Harold R.	42,852.00	4,694.84
Anderson, Marilynn	22,572.00	....
Andrew, G. Barry	54,900.00	....
Armstrong, Joseph James	42,852.00	....
Augustine, Dave	22,528.00	....
Augustine, Kevin	25,034.31	3,234.31
Austin, T. Dianne	22,836.00	....
Ayars, Morley B.	42,712.00	3,417.42
Babcock, John W.	54,360.00	....
Bailey, Gordon F.	27,097.59	2,480.92
Bajnok, Shona	20,103.31	....
Baker, Shirley Ann	22,656.00	....
Barber, Donald J.	42,852.00	....
Barlow, Leonard G.	25,968.00	....
Bayne, Gerald R.	43,728.00	....
Beaulieu, Karl	28,346.88	2,388.02
Beddow, Benjamin J.	25,063.47	....
Beebe, Bonnie M.	20,784.00	....
Belak, Barry L.	26,953.50	....
Belisle, Deanne Agnes	38,421.00	2,207.06
Bellows, R. Lee	26,900.52	....
Berjian, Mary	22,656.00	....
Billett, Douglas S.	46,512.00	3,064.32
Bishop, Barry G.	26,092.15	....
Bjorge, Howard	48,408.00	....
Bonnell, Dorothy Ann	24,816.00	....
Bourhis, George G.	26,913.21	2,219.12
Bowd, Leslie	67,294.68	3,163.22
Boyle, Thomas F.	42,852.00	3,148.40
Brassard, Roland J.	32,535.98	3,682.10
Brice, Kenneth A.	42,852.00	3,901.11
Buchan, John A.	58,925.76	4,245.91
Bue, Sigurd Gordon	40,636.00	4,201.94
Button, Roy	42,852.00	4,489.68
Campbell, Brian D.	43,728.00	....
Chandler, Donna L.	20,544.00	....
Chopik, Gloria B.	23,514.00	....
Christopherson, David	39,056.00	2,273.10
Chuey, John P.	42,852.00	7,948.55
Clarke, Kenneth R.	25,020.00	2,285.55
Clarke, Sarina L.	24,409.08	....
Cobbe, William R.	24,180.00	2,656.16
Cortus, Gary H.	42,852.00	....
Costack, Carolyn E.	25,116.00	....
Couture, Lorna Lynn	22,656.00	....
Cowie, Douglas W.	42,852.00	4,513.00
Crofford, June I.	36,300.00	....
Crook, Theresa D.	23,100.00	....
Cubbon, David J.	40,100.00	8,701.73
Cushon, Harold N.	52,812.00	....
Darwent, Lyle J.	42,852.00	4,090.65
Davidson, Gloria J.	22,758.89	....
Davis, Lynne E.	21,336.31	....
De Grow, Lynn E.	22,656.00	....
De Yong, Elmer R.	42,852.00	....
Demchenko, James	25,093.67	....
Demyen, Mitchell J.	37,421.00	....
Dent, Leona D.	23,928.00	....
Derkatz, Dale E.	46,512.00	6,542.06
Derwores, David	22,543.42	....
Dessouki, Ezzat	42,852.00	5,773.89
Doig, Bryan R.	41,038.00	3,112.89
Donald, Robert M.	49,368.00	....
Donovan, James	42,852.00	4,048.70
Dreher, Adam A.	42,146.08	....
Drew, John L.	85,948.62	6,592.56
Dunn, Barbara J.	23,100.00	....
Dyck, Dean C.	37,748.00	3,251.10
Edwards, Ron J.	30,760.00	....
Eide, Jeffrey L.	25,705.88	....
Ellis, Harold B.	47,172.00	....
England, Douglas M.	46,512.00	4,799.38
England, Philip H.	42,852.00	2,476.56
Evans, Ken W.	43,704.00	4,429.44
Farrer, Donn G.	31,701.00	5,708.45
Fedorowich, Laurie	27,875.88	2,894.65
Feist, Timothy P.	31,730.00	....
Ferstl, Jeannette	20,724.91	....
Fischer, Margaret C.	20,748.00	....
Fisher, Carol	27,708.00	....
Folk, Carl J.	61,561.60	....
Fontaine, Donald J.	42,712.00	....
Ford, Robert J.	48,826.86	2,006.10
Foster, Allan	31,730.00	....
Fredericks, Jay H.	33,436.00	....
Fritz, Bazil	42,852.00	....
Fry, Roger C.	55,164.00	....
Galloway, Lindsey J.	20,958.05	....
Gamble, John G.	30,373.09	7,754.04
Gavigan, Michelle F.	20,748.00	....
Gayton, Donald V.	38,635.01	2,282.43
Gebhardt, Paul D.	43,728.00	....
Gee, Robert L.	32,856.00	....
Gerwing, Patrick M.	42,852.00	....
Gillis, Gordon A.	26,910.24	....
Gosselin, Karen A.	22,101.00	....
Graham, James E.	42,852.00	2,214.63
Gramiak, Larry R.	42,852.00	6,612.65
Greenberg, Louise	33,463.98	....
Griffin, D. Grant	46,512.00	4,588.30
Grob, Theresa M.	36,588.00	2,995.95
Gruszka, John M.	42,852.00	6,868.62
Gutek, Larry H.	42,852.00	5,047.00
Haase, Gregory R.	52,812.00	....
Hanna, Elvera E.	22,656.00	....
Hansen, Brad	37,193.00	3,462.32
Hanson, Beverly J.	30,024.86	....
Harder, Edgar H.	42,852.00	5,139.58
Hardy, Kenneth J.	25,968.00	....
Harive, Marlene	23,928.00	....
Harris, Arthur B.	42,852.00	3,698.41
Harris, J. Lloyd	42,852.00	3,122.46
Hart, Brian	31,356.00	....
Hartall, Douglas L.	42,852.00	....
Harvey, Daniel Allan	42,852.00	4,619.49

Agriculture (Ordinary Expenditure) Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Haupstein, Deborah L.	34,645.00	4,069.92
Haus, Murray J.	32,198.07	....
Hauser, Gloria A.	22,656.00	....
Hauta, Shirley Ann	23,991.20	....
Hazen, Doreen S.	23,928.00	....
Heebner, Mark W.	41,172.44	....
Henley, William T.	43,728.00	4,110.29
Hewitt, James D.	29,331.70	2,607.03
Hiltz, Melvin B.	25,968.00	....
Hingston, Allen R.	46,632.69	4,956.92
Hodgins, Stanley P.	24,180.00	....
Hoehn, Walter G.	33,106.00	....
Holm, James M.	42,852.00	2,908.72
Holt, Wayne H.	21,649.85	....
Hryhor, David P.	42,852.00	5,407.83
Hubenig, Alice M.	24,032.88	....
Hurd, William N.	42,852.00	4,599.00
Ippolito, John E.	35,418.00	....
Ivanochko, Gerald	37,611.00	2,196.75
Javed, A. Hamid	42,852.00	....
Jensen, David C.	42,852.00	7,103.14
Jesperson, Gayle	33,436.00	....
Johnson, Edna C.	25,932.00	....
Johnson, Eric N.	37,748.00	....
Johnson, Mervin Ross	41,688.00	....
Jones, Donna K.	24,816.00	....
Juanillo, Flora R.	26,688.00	....
Judge, Agnes J.	31,008.00	....
Junek, Maureen P.	34,332.00	2,068.88
Kehler, Wesley P.	38,796.00	2,131.05
Kelliher, Monte G.	21,510.25	....
Kennedy, Sandra L.	22,656.00	....
Klemmer, Robert G.	42,852.00	....
Klippenstine, Duane	48,156.00	....
Kobelsky, Brian G.	36,390.28	....
Koch, Alanna L.	27,136.00	....
Kohle, Norman M.	30,742.70	11,593.79
Kramer, Stuart L.	72,470.28	....
Krause, Garry R.	40,636.00	2,621.45
Krohn, Gail F.	27,050.98	....
LaForge, Cyril M.	42,852.00	8,218.43
Lambert, Constance G.	35,116.00	....
Lang, Edward T.	24,180.00	....
Larsen, Chris O.	24,180.00	....
Larson, Merle L.	22,656.00	....
Lauder, Alexander (Sandy)	63,864.00	4,505.27
Lee, Lawrence J.	42,852.00	3,155.02
Leigh, Richard	33,756.00	....
Lepoudre, Keith A.	42,954.74	5,919.38
Lewchuk, Zane K.	42,852.00	4,820.45
Lewis, David	25,026.60	....
Lind, Ronald E.	46,542.78	4,185.10
Lindquist, Linda	23,033.79	....
Lowe, Donna M.	22,656.00	....
Lowes, Norman R.	45,980.00	....
Lozinski, Crystal M.	24,441.00	....
MacDonald, Olive	26,292.00	....
Machin, Brenda R.	38,802.00	....
MacRae, Donald John	42,852.00	....
Magnusson, Janis O.	42,000.00	....
Makowsky, Michael	42,852.00	....
Maley, Douglas L.	65,051.76	5,048.25
Marcenko, Daniel	21,711.81	....
Marciniak, Joseph P.	39,183.00	6,065.70

	Salaries	*Travel*
Marinos, Lori	21,568.05	....
Matschke-Muller, Valerie	24,997.00	....
Mayer, Beverley J.	23,100.00	....
Mazer, Wesley G.	59,140.00	....
McAvoy, Michael J.	52,008.00	2,422.40
McDonald, Gaylene A.	21,078.79	....
McElheran, Rick	39,893.51	3,837.86
McKay, James D.	29,880.00	....
McKell, Doug	24,863.36	3,986.97
McKnight, Kenneth	43,728.00	5,006.76
McKnight, Laureen M.	20,763.67	....
McLean, Grant L.	42,852.00	....
McNair, Douglas	53,872.84	....
Meidl, Willard A.	26,901.60	....
Miketinac, Jean Mary	32,595.00	....
Minja, Lynn A.	48,604.68	....
Misfeldt, R. James	38,460.00	....
Moats, Elaine I.	42,852.00	3,176.38
Moats, Lee R.	39,437.00	3,676.50
Moberg, Marilyn E.	21,534.51	....
Montbriand, Deanna M.	24,816.00	....
Montgomery, Ronald	28,617.00	....
Moore, Frank James	21,758.35	....
Morin, E. Dianne	25,116.00	....
Morin, Ronald Z.	20,566.36	....
Mulligan, Calvin R.	43,387.78	....
Murrell, Dorothy	35,872.69	2,522.45
Myrvang, Orville	42,852.00	5,877.76
Newton, Ellen	20,072.42	....
Nickel, Henry B.	42,852.00	2,211.89
Nielsen, Beverly D.	24,816.00	....
Novak, Joseph E.	32,446.00	....
Nuhn, Audoreen	21,534.50	....
O'Bertos, Dave	33,106.00	....
Orcajada, Pablito	43,800.00	3,295.66
Orr, Marjorie H.	20,312.93	....
Orthner, Kathy M.	21,451.46	....
Oshanek, Beverly A.	24,961.84	....
Padbury, George E.	21,159.16	....
Panchuk, Kenneth M.	42,852.00	3,599.03
Parisien, Gloria L.	35,114.11	....
Parmar, Jyoti	36,613.44	....
Parsons, Rodney	21,976.00	....
Patel, Girish S.	25,634.02	....
Payne, Linda Ann	20,219.81	....
Pedersen, Kenneth E.	45,291.94	2,998.96
Pepneck, Lillian A.	28,633.68	....
Perrault, Donald C.	35,769.00	6,679.71
Peters, Clarence C.	46,512.00	3,190.44
Peterson, Barry	42,852.00	....
Petruic, Kenneth	45,504.00	....
Phipps, Murray A.	25,048.62	....
Pigott, Leonard D.	42,852.00	2,346.42
Plewes, Gerald J.	24,835.31	....
Pocha, Brent J.	25,058.66	....
Polegi, Juanita	22,855.00	....
Pollock, James R.	42,852.00	....
Popescul, Dawn	24,993.00	....
Porter, Brian J.	42,852.00	....
Potter, Edna M.	24,816.00	....
Pratt, James H.	42,852.00	....
Pratt, Leslie	24,216.00	....

Agriculture (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Pritchard, Luella I.	20,076.00	....
Pyle, Wilfred E.	46,512.00	6,233.31
Pylypchuk, Michael	38,802.00	....
Rapp, Barry	33,106.00	3,853.80
Rayner, William	30,250.00	....
Reeve, W. Lewis	42,852.00	5,379.13
Reimer, Eddy W.	54,960.00	....
Rempel, Peter D.	54,876.00	4,091.81
Reynolds, Ross D.	24,769.88	4,651.05
Ridgway, S. Dawn	20,436.00	....
Risula, Dale K.	37,748.00	3,656.07
Ritson, Everett W.	28,522.48	....
Robertshaw, Patricia	36,576.00	....
Rogers, Daniel	25,968.00	....
Rosbrook, Brent D.	25,112.33	....
Rugg, Robert B.	42,852.00	4,366.96
Ruszkowski, Marilyn	42,852.00	....
Sabin, Ron A.	26,756.43	....
Sangster, Katherine Helen	27,917.71	....
Scheidt, Vernon E.	39,564.00	....
Schlosser, Donna M.	24,144.95	....
Schmidt, Dennis P.	24,479.00	....
Schmidt, James J.	46,512.00	8,389.53
Scott, Terrence Garth	49,674.92	....
Seitz, Judith	21,027.95	....
Selinger, Lyle J.	21,347.57	....
Sereda, Andrew W.	22,972.49	2,750.25
Shillington, Dale R.	22,956.07	2,827.73
Shortt, A. David L.	42,852.00	8,021.10
Shukin, Paul P.	45,276.48	6,013.80
Sigurdson, Dale G.	36,307.00	....
Sikora, Dale L.	42,852.00	....
Sim, Brian N.	42,852.00	....
Sim, David	45,106.76	....
Simmons, Dwayne K.	42,172.00	3,215.52
Skotnitsky, Robert	31,403.80	....
Skrypnyk, Kathryn	22,656.00	....
Smith, Duane S.	29,880.00	....
Smith, Edward T.	24,180.00	....
Sokalofsky, Alexander G.	33,132.42	11,063.80
Sokalofsky, William H.	23,621.55	3,050.63
Sparling, Robert J.	42,852.00	5,168.58
Spetz, Garfield Scott	28,750.00	....
Stavness, Lyle	50,460.00	....
Sten, Erland P.	42,852.00	7,215.46
Stewart, M. A. Helene	38,988.00	....
Stinnen, Erna M.	45,009.70	....
Surminsky, Donald D.	42,852.00	6,050.94
Swanson, Barry L.	42,852.00	3,981.56
Syhlonyk, Alan A.	39,437.00	8,465.59
Tady, Maureen A.	22,656.00	....
Tanner, Edward	42,852.00	5,676.46
Taylor, T. John	55,737.46	2,420.86
Theede, Douglas A.	52,812.00	6,593.74
Thom, Jacqueline M.	22,656.00	....
Thomas, Ruth I.	24,816.00	....
Thompson, Terisina M.	26,688.00	....

	Salaries	Travel
Toma, Roberta K.	27,732.00	....
Townsend-Fraser, Valerie	30,846.97	....
Trembley, Debra L.	24,516.24	....
Tsang, Agnes W.	23,928.00	....
Tumbach, Daryl E.	42,852.00	....
Turner, Elwood W.	25,968.00	....
Tze, Tim C. Y.	32,152.00	....
Vanin, Wallace A.	42,852.00	2,831.78
Veitch, Lorne T.	45,034.38	....
Vopni, Randolph A.	42,852.00	5,989.25
Wakelin, R. Terry	43,840.89	3,910.78
Waldie, Rosemary	23,520.00	....
Waschuk, Mary-Lynn	21,816.00	....
Watts, Jack M.	25,968.00	....
Weisbrot, Dale	39,981.09	....
White, Norman L.	56,508.00	4,162.42
White, Roydon G.	42,852.00	....
Whitehead, Robert Dave	42,852.00	2,933.80
Wickenheiser, Dennis	34,356.00	....
Wilm, William F.	24,180.00	....
Winsor, Douglas M.	42,852.00	....
Woloschuk, Violet	34,416.00	....
Wrubleski, Edmund M.	52,812.00	2,951.87
Yeomans, E. Christine	22,656.00	....
Yong, Choon W.	52,812.00	....
Young, Lloyd J.	33,000.00	2,303.80
Zazulak, Margaret A.	30,216.00	....
Zepp, John E.	50,460.00	....
Ziegler, Gordon P.	21,688.13	....
Payees Under $20,000.00	4,966,002.07	....
Other Travel:		
Adams, Thomas A.	....	3,248.62
Air Canada	....	88,899.05
Backman, Blair O.	....	3,771.14
Baumgartner, Raymond J.	....	3,378.34
Beaven, John D.	....	2,454.27
Bennett, Dale V.	....	2,269.48
Bilinski, Michael J.	....	4,106.03
Block, Henry V.	....	3,182.30
Brandt, Wilf	....	2,943.82
Central Vehicle Agency Revolving Fund	....	35,788.55
Charlton, Alec F.	....	3,766.46
Clermont, Raymond	....	9,055.05
Collins, Norman G.	....	5,055.39
Coulter, Ross V.	....	2,264.31
Daniels, Kevin	....	5,091.76
Debenham, Thomas E.	....	2,582.10
Diesen, John R.	....	2,585.27
Ewen, Cecil	....	3,398.69
Gogel, Murray D.	....	2,073.22
Hansen, Yvonne	....	2,420.50
Huntley, Sidney P.	....	2,292.75
Jacklin, Lynn M.	....	2,927.05
Kazeil, Bernice	....	2,182.40

Agriculture (Ordinary Expenditure) Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Kereluke, Olga E.	....	2,072.15
Kidd, James F.	....	2,199.97
Kvisle, Ervin O.	....	4,999.48
L'Heureux, Daniel P.	....	2,152.41
Lischka, Anthony N.	....	4,436.62
MacDonald, Marvin	....	8,335.82
Martin, Ivan	....	6,648.35
Matthews, Llewellyn C.	....	2,045.32
Mattick, Russel J.	....	3,497.20
McCaffrey, Karen	....	2,464.91
McCall, Scott	....	2,420.64
McCrie, Richard J.	....	4,375.41
McLaughlin, Hugh M.	....	2,457.42
McPhee, James M.	....	3,510.23
Mercier, Joseph E.	....	2,158.94
Minovitch, Harry	....	5,151.00
Mulhern, Allan E.	....	2,910.05
Neufeld, Jack	....	3,157.87
Nixon, Leslie F.	....	7,454.81
Penrose, Walter H.	....	5,806.98
Petersen, Sherwin H.	....	5,035.86
Pidwerbesky, Darwyn	....	3,597.61
Rath, Erwin	....	3,295.47
Regina Inn	....	2,800.17
Rosaasen, Ken	....	6,575.31
Ruschkowski, Chris	....	2,433.53
Saskatchewan Property Management Corporation	....	553,976.70
Saskatoon Inn	....	3,320.70
Schaeffer, Laurie	....	3,009.57
Small, William	....	4,038.03
Smith, Allen	....	2,078.08
Solomon, Robert	....	2,444.91
Stephanson, Harold J. L.	....	2,606.23
Stocks, Robert H.	....	3,887.64
Stokes, Fred C.	....	2,167.06
Swenson, Richard J.	....	2,097.05
Thomas, William G.	....	2,076.67
Torrance, Morton L.	....	2,765.56
Tysdal, Gordon E.	....	4,389.92
Vancuren, Gerald A.	....	6,830.42
Webb, Stan A.	....	6,684.47
Wedewer, Donald H.	....	2,614.82
Weir, John	....	3,318.04
Willness, Lorence	....	3,310.54
Payees Under $2,000.00	....	335,475.92
	$ 16,570,070.88	**$ 1,743,311.88**

Other Expenses:

Abbott Laboratories Ltd.	$	12,462.76
Abrahamson, Clifton		18,864.00
Ag-Com Productions Ltd		15,601.51
Agri Data Resources Inc.		11,487.44
Agri-Mart		50,436.45
Agricultural Development Corporation of Saskatchewan		113,792.00
Agritrends Research Inc.		19,789.79
Alameda Auction Mart		17,001.75
Allan, Sandra		47,638.00
Anaka, Tom		15,927.50
Animal Management Services and Pet Clinic Ltd.		14,117.69
B. R. Gaffney & Associates Ltd.		64,783.35
Barabanoff, Carl Peter		10,646.44
Batary, William		29,265.70
Beauchesne, Roland		10,076.00
Bracken Veterinary Service		31,654.00
Brystra Consultants		30,098.95
Bureau, Mark		39,410.00
Burr, Douglas J. and Burr, Robert Scott.		17,884.40
C. D. Howe Institute		10,400.00
Centax		17,661.42
Commercial Printers Ltd.		28,991.53
Compushare Ltd.		45,112.86
Computerland		23,507.76
Craft Litho Ltd.		11,245.99
D Bar L Livestock		22,500.00
Dangstorp, Harold		11,672.90
Datacopi Inc.		16,911.02
Debden-Big River Co-op Ltd.		10,557.44
Derges-McPhadden Office Products Ltd.		62,498.74
Dickey-John Canada Inc.		14,230.19
Dome Advertising Ltd.		14,891.85
Dome Media Buying Services Ltd.		232,189.06
Eastern Saskatchewan Mainline Hereford Association		12,600.00
Faltermeir, Paul		30,744.40
Farm Credit Corporation		20,000.00
Farm Light & Power		28,421.85
Federated Co-operatives Ltd.		23,459.47
Feed-Rite Ltd.		10,238.68
Fisher Scientific Ltd.		14,183.66
Forbes Anderson Press Ltd.		33,100.94
Gestetner Inc.		13,180.30
Hamer, Arthur		15,015.00
Houghton Boston Printers and Lithographers Ltd.		13,697.16
Hryniuk, Margaret		18,560.00
Huebner, George		14,769.80
Information Technology Group		13,362.40
Inland Audio Visual		21,702.32
Janczyszyn, Gus		31,936.90
Janostin, Ben		14,832.50
John Coutts Library Services Ltd.		23,190.52
Johnson Communications		11,630.00
Johnson, Harvey		56,945.26
Johnstone Auction Mart Ltd.		23,100.00
K & S Sales Management		10,900.00
Kemsan Inc.		77,477.40
Kodak Canada Inc.		15,931.39
L & M Wood Products (1985) Ltd.		19,752.41
Lawson Business Forms (Saskatchewan)		71,216.53

Agriculture (Ordinary Expenditure) Payments — *(Continued)*

Other Expenses: — (Continued)

Lloydminster Agricultural Exhibition Association	77,275.00
MacDonald College	45,235.52
Machinery Institute	470,230.00
Management Systems Ltd.	160,949.07
Mankota Stockmen's Weigh Co. Ltd.	34,500.00
Maple Creek Beef Breeders' Association	36,800.00
Mattila Appraisals Ltd.	13,570.91
McAinsh & Co. Ltd.	33,873.51
McEwen, Ken	19,019.00
McIvor Bros.	23,286.40
Mercury Graphics Corporation	19,480.81
Merle Lecuyer & Sons	23,353.95
Milk Control Board	22,000.00
Minister of Finance	426,093.90
Mohawk Data Sciences Canada Ltd.	10,173.38
Nagel's Audio Visual Sales and Service Ltd.	13,920.55
Nelson, Roger	30,745.00
Newfield Seeds Ltd.	41,442.39
Outlook Printers (1960) Ltd.	12,533.65
Pioneer Co-operative Association Ltd.	10,760.70
Pitney Bowes of Canada Ltd.	27,621.69
Prairie Agricultural Machinery Institute	486,880.00
Printcraft Ltd.	16,506.40
Purolator Courier Ltd.	14,462.75
Rural Municipality of:	
Auvergne No. 76	10,332.56
Barrier Valley No. 397	11,569.19
Beaver River No. 622	10,516.69
Bjorkdale No. 426	40,693.85
Calder No. 241	17,877.43
Canwood No. 494	39,862.05
Chaplin No. 164	14,026.38
Churchbridge No. 211	11,739.90
Clayton No. 333	36,081.08
Cymri No. 36	15,961.74
Enfield No. 194	11,691.44
Flett's Springs No. 429	18,031.30
Fox Valley No. 171	11,376.10
Frontier No. 19	10,400.47
Glenside No. 377	19,862.13
Good Lake No. 274	23,714.97
Greenfield No. 529	14,318.55
Harris No. 316	11,470.42
Hudson Bay No. 394	27,119.23
Insinger No. 275	21,009.91
Invergordon No. 430	12,369.22
Keys No. 303	23,471.02
Kinistino No. 459	18,117.17
Lacadena No. 228	24,333.43
Livingston No. 331	49,686.22
Loon Lake No. 561	12,541.41
Mankota No. 45	17,321.16
Maple Bush No. 224	18,054.69
Martin No. 122	20,326.71
Mayfield No. 406	15,134.18
Moose Range No. 486	42,037.23
Moosomin No. 121	11,456.34
Paddockwood No. 520	22,136.80
Parkdale No. 498	28,257.16
Piapot No. 110	13,280.84
Pittville No. 169	13,827.52
Pleasantdale No. 398	13,845.46
Poplar Valley No. 12	12,884.47
Porcupine No. 395	14,068.25
Preeceville No. 334	17,208.81
Redberry No. 435	15,038.70
Round Hill No. 467	22,488.41
Spiritwood No. 496	16,113.14
St. Philips No. 301	21,042.44
Torch River No. 488	23,698.05
Val Marie No. 17	14,776.60
Victory No. 226	75,490.64
Walpole No. 92	31,571.02
Wawken No. 93	21,452.11
White Valley No. 49	17,060.39
Wreford No. 280	15,142.13
Radisson Co-operative Association Ltd.	10,050.04
Receiver General for Canada	2,802,159.02
Regina Bull Sale	23,850.00
RL Crain Inc.	15,568.59
Roberts & Poole Communications	132,099.09
Rothermere Grazing Co-op	12,428.76
Rush Lake Veterinary Service Ltd.	19,722.30
Sask Tel — C.M.R.	1,051,346.30
Saskatchewan Beef Stabilization Board	8,674,921.23
Saskatchewan Cattle Breeders' Association	66,900.00
Saskatchewan Computer Utility Corporation (SaskComp)	768,946.57
Saskatchewan Dairy Herd Improvement Corporation	20,000.00
Saskatchewan Government Printing Co.	29,976.31
Saskatchewan Institute of Agrologists	30,685.00
Saskatchewan Livestock Association	42,859.00
Saskatchewan Pork Producers Marketing Board	1,490,995.85
Saskatchewan Power Corporation	67,680.41
Saskatchewan Property Management Corporation	3,842,786.56
Saskatchewan Public Service Commission	21,110.00
Saskatchewan Sheep & Wool Marketing Commission	17,106.90
Saskatchewan Transportation Co.	13,376.85
Saskatchewan Water Corporation	112,756.06
Saskatchewan Wheat Pool	34,898.26
Saskatchewan Wheat Pool — Livestock Division	98,437.14
Saskatoon Auction Mart Ltd.	48,925.00
Saul, Lloyd S.	33,617.50
Savin Canada Inc.	13,782.51
Soucy, Roland	21,981.32
Southam Paragon Graphics	50,711.99
Sparrow Farms	17,200.00
Spetz, Garfield Scott	21,978.49
St. Walburg Farm Supply	11,584.95
Stagman, Kim	14,250.00
Stevenson, Kellogg, Ernst and Whinney	40,190.60
Strategy West Public Relations Ltd.	77,612.55
Strijak, Nick	10,100.00
Success Office Systems	37,464.19
Supply Agency Revolving Fund	22,342.44
Swift Current Agricultural and Exhibition Association	49,500.00
Synergo Capital Management Inc.	15,882.00
Tank, Clayton	21,833.00
Tanka Research	24,000.00
Technicon Canada Inc.	170,000.00
Thorson, Thomas	15,820.84
Thorson, Thomas H.	12,305.67
Top of the Crop Polled Hereford	13,750.00
United Grain Growers Ltd.	65,956.25
University of Saskatchewan	249,016.19
Valleys End Cattle Co.	17,400.00
Vendors Name Not Found	333,394.08
Ver Lyn Contracting	10,289.46
Warman Veterinary Clinic	22,751.03
Westbridge Computer Corporation	98,536.54
Western Canada Wheat Growers Association	77,305.29

Agriculture (Ordinary Expenditure) Payments — *(Concluded)*

Other Expenses: — (Concluded)

Yorkton Purebred Show & Sale Association	14,350.00
Payees under $10,000.00	2,629,697.46
	$ 28,520,048.66

Agriculture Revolving Fund Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Aubichon, Dennis	$ 24,788.04	$ ....
Bittner, Ernest	28,788.00	....
Bouvier, Abraham A.	23,681.80	....
Bouvier, Andrew	36,156.00	....
Carriere, Donald J.	26,793.97	....
Desjarlais, Melchior	29,882.76	....
Desjarlais, Wayne C.	27,328.43	....
Durocher, Dominique A.	26,165.66	....
Gorst, Gary L.	32,618.06	....
Johnson, Donald E.	30,348.00	....
Johnston, Donald Allan	30,288.00	....
Knudsen, Alfred	55,487.04	2,601.87
Laliberte, Larry	27,722.72	....
Lambert, Norman	25,909.90	....
McAuley, Bert	28,191.30	....
Morin, Wilfred G.	34,202.56	....
Ness, Neil	33,324.85	....
Pelly, Paul	23,644.60	....
Rediron, Gordon	36,140.53	....
Senger, Ben G.	21,548.68	....
Sewap, Angus	25,567.06	....
Stein, Neil	21,518.36	....
Stewart, Marcel	26,575.98	....
Umpherville, Arnold	27,337.05	....
Payees under $20,000.00	178,520.98	....
Other Travel:		
Saskatchewan Property Management Corporation	....	9,807.64
Payees under $2,000.00	....	2,276.83
	$ 882,530.33	**$ 14,686.34**

Other Expenses:

Bacon, Dr. H. A.	$ 10,767.00
Ed & Son's Service Ltd.	10,115.94
Esso Petroleum Canada	49,421.10
Federated Co-operatives Ltd.	85,137.09
Feed-Rite Ltd.	26,871.52
Friesen's Equipment Ltd.	33,640.54
Lazar Equipment Ltd.	28,887.83
Little Joe's Enterprises	53,201.55
Meadow Lake Equipment Ltd.	13,479.77
New Holland Prince Albert	16,850.00
Pay Way Feeds	26,361.98
Petro-Canada Inc.	14,376.28
Prairie West Fertilizer	187,417.91
Precision Custom Applicators	24,985.70
Saskatchewan Power Corporation	20,606.29
Speers Seed Store Ltd.	36,488.90
Valley Agro Services Inc.	79,967.76
Payees under $10,000.00	246,124.72
	$ 964,701.88

Agriculture

(Capital Expenditure)

Land Improvement

Subvote 5

Revised Estimate	$ 100,000.00	Expenditure	$ 72,825.15

Land and Buildings Improvements	$ 72,825.15
	$ 72,825.15

Acquisition of Land and Improvements

Subvote 6

Revised Estimate	$ 10,000.00	Expenditure	$ – – –

Community Pasture Development

Subvote 7

Revised Estimate	$ 440,000.00	Expenditure	$ 341,238.83

Labour Service, Casual and Part-Time Employment	$ 7,394.28
Rents, Insurance and Utility Services	2,954.00
Advertising and Printing Related Expenses	958.96
Repairs and Maintenance	16,993.99
Travelling Expenses	114.50
Postage, Communications, Freight and Express	2,689.88
Contractual Services	32,031.61
Scientific and Educational Supplies	177.55
Miscellaneous	18.57
Maintenance and Construction Materials	63,352.13
Miscellaneous Materials and Supplies	5,125.26
Land and Buildings Improvements	207,813.10
Construction, Farming and Maintenance Equipment	1,615.00
	$ 341,238.83

Total — Agriculture (Capital Expenditure)	**$ 414,063.98**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Payees under $20,000.00	$ 7,394.28	$ ....
Other Travel:		
Payess under $2,000.00	....	114.50
	$ 7,394.28	**$ 114.50**

Other Expenses:

Flowers, Harold	$ 19,000.00	Nordic Industries (1979) Ltd.	32,580.63
Frank Markin & Son Construction	31,520.00	Soloy Construction Ltd	12,128.92
Gutka Construction	10,655.00	Payees Under $10,000.00	278,547.62
L & M Wood Products (1985) Ltd.	22,123.03		**$ 406,555.20**

Agriculture — Agriculture Development Fund

Payments for Agricultural Research and Development Projects

Subvote 1

Revised Estimate	**$ 8,500,000.00**	Expenditure	**$ 7,870,379.87**

Temporary Positions — Salaries	$ 6,058.35
Labour Service, Casual and Part-Time Employment	1,705.89
Professional and Technical Services	152,330.75
Advertising and Printing Related Expenses	89,487.74
Travelling Expenses	1,752.55
Miscellaneous	55.50
Contractual Services	7,489,067.41
Scientific and Educational Supplies	1,078.60
Miscellaneous Materials and Supplies	2,305.79
Grants and Contributions	126,537.29
	$ 7,870,379.87

Grants:

Arthur, Alan J.	$ 3,302.00
Blenner, Hassett, Kushner, Rittinger, Wiebe and Stark	15,480.00
Carles, Emile L.	4,132.62
Cottenie and Gardner Inc.	7,391.20
District No. 06 Agriculture Extension Board	5,525.18
District No. 20 Agriculture Extension Board	3,704.25
District No. 41 Agriculture Extension Board	3,140.00
Fairlight Forage Project	2,860.79
Glen, Graham and Dean	25,426.00
Howes, Ralph	4,300.00
McIntyre, Jim	2,334.40
McLeod, Kemp, Thompson, Ballantyne & McLeod	2,400.00
Reed, R. J., McLeod, Kemp, Thompson, Ballantyne	3,112.00
Saskatchewan Indian Agriculture Program Inc	4,663.00
Swanson, Howard	6,015.58
West Central Regional Agriculture Council	9,142.11
Payees under $2,000.00	23,608.16
	$ 126,537.29

Payment to the Saskatchewan Water Corporation for Irrigation Development Programs

Subvote 2

Revised Estimate	**$ 15,000,000.00**	Expenditure	**$ 15,000,000.00**

Professional and Technical Services	$ 3,582,600.00
Contractual Services	11,417,400.00
	$ 15,000,000.00

Payments Pursuant to the Canada-Saskatchewan Subsidiary Agreement on Agricultural Development

Subvote 3

Revised Estimate	**$ 5,200,000.00**	Expenditure	**$ 4,645,904.25**

Temporary Positions — Salaries	$ 16,573.62
Honorariums, Special Services and Fees	13,525.00
Professional and Technical Services	105,475.79
Rents, Insurance and Utility Services	1,004.69
Advertising and Printing Related Expenses	20,365.58
Travelling Expenses	60,716.06
Postage, Communications, Freight and Express	270.12
Computer and Word Processing Related Expenses	9,061.00
Contractual Services	4,346,357.79
Stationery and Office Supplies	6,124.48
Scientific and Educational Supplies	1,799.25
Provisions and Business Expenses	288.81
Maintenance and Construction Materials	34,534.45
Miscellaneous Materials and Supplies	4,914.20
Grants and Contributions	12,163.42
Miscellanous	23.24
Office Equipment	995.00
Construction, Farming and Maintenance Equipment	11,711.75
	$ 4,645,904.25

Payments Pursuant to the Canada-Saskatchewan Subsidiary Agreement on Agricultural Development — *(Concluded)*

Grants:

Barrier Valley Forage Co-op	$ 2,445.00
District 38 Forage Association	6,241.47
Prairie Parkland Chapter of the Society of Range Management Inc.	2,450.00
Payees under $2,000.00	1,026.95
	$ 12,163.42

Grant to Saskatchewan Water Corporation and Individuals for Grants Pursuant to the Canada-Saskatchewan Subsidiary Agreement on Agricultural Development for Individual Irrigation Development Projects

Subvote 4

Revised Estimate	**$ 1,000,000.00**	Expenditure	**$ 600,000.00**

Professional and Technical Services	$ 166,900.00
Grants and Contributions	433,100.00
	$ 600,000.00

Grants:

Saskatchewan Water Corporation	$ 433,100.00
	$ 433,100.00

Total — Agriculture — Agricultural Development Fund	**$ 28,116,284.12**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Payees under $20,000.00	$ 37,862.86	$ ....
Other Travel:		
Anderson, Alan		3,827.22
Douglas, Ross T.	....	8,360.54
Fraser, Douglas A.	....	11,010.59
Grant, Lynn S.	....	3,593.64
Hampson, James T.	....	2,795.06
Johnson, Bruce D.	....	3,882.52
McDougald, Angus J.	....	2,540.77
Moen, James V.	....	7,118.36
Paul, Nancy E.	....	9,786.93
Payees under $2,000.00	....	9,552.98
	$ 37,862.86	**$ 62,468.61**

Other Expenses:

Agrar Consulting GMBH-Einbeck	$ 27,194.54
Agri-Farm Consultants Ltd.	195,000.00
Agricultural Development Corporation of Saskatchewan	41,175.00
Agro-Tech Systems Inc.	16,260.00
Bangwyn Farms Ltd.	25,000.00
Bantle, Myles R.	12,000.00
Beckton Agricultural Finance & Management Consulting Services	14,000.00
Beef Industry Developments Ltd.	16,000.00
Bernhard, Carol Ann	32,430.00
Biotechnica Canada	40,000.00
Borage Growers Association Inc.	30,000.00
Brystra Consultants	12,500.00
Cartel Electronics Inc.	254,430.00
Commercial Printers Ltd.	10,858.85
Commonwealth Institute of Biological Control	40,000.00
Controlled Growth Technologies Inc.	65,000.00
Cottenie & Gardner Inc.	60,000.00
Dean, Glen G.	20,000.00
District No. 01 Agriculture Extension District Board	15,032.00
District No. 26 Agriculture Extension District Board	10,000.00
District No. 04 Agriculture Extension Board	10,575.21
District No. 06 Agriculture Extension Board	10,000.00
District No. 09 Agriculture Extension Board Pest Control Committee	14,485.00
District No. 11 Agricultural Extension Board	15,331.00
District No. 17 Agricultural Extension Board	11,101.00

Schedule of Payments

Other Expenses: — (Concluded)

District No. 19 Agricultural Extension Board	11,918.79
District No. 23 Agricultural Extension Board	15,930.00
District No. 26 Agricultural District Board	10,000.00
Douglas, Ross T.	34,644.84
Ens, Ron	15,564.30
Esso Chemical Canada	83,079.96
EXL Ranch Ltd	10,000.00
F. P. Bourgault Industries Ltd	20,000.00
Farmwest Management Ltd	25,000.00
File Hills Agri-Energy Inc	150,000.00
Flax Council of Canada	20,000.00
Flax Growers Western Canada	55,090.00
Focus on Inputs Assoc. Inc	15,000.00
Fraser, Douglas A	31,844.00
Glen, Graham and Dean	40,000.00
Head, Keith	36,723.61
Hoechst Canada Inc	136,890.00
Kemp, Thompson, Ballantyne, McLeod, Chartered Accountants	40,000.00
L & M Wood Products (1985) Ltd	13,387.25
McIsaac, Dr. A	10,000.00
Milleker, Fred V	60,000.00
Moen, James V	35,417.83
Mooney, Woolley and Co	60,000.00
National Hydrology Research Institute	19,700.00
Newfield Seeds Ltd	25,850.00
NORMAC A.E.S. Ltd	16,430.00
Northern Pig Development (Canada) Co. Ltd	250,000.00
Paul, Nancy E	31,864.69
POS Pilot Plant Corporation	44,085.00
Pound-Maker Feeders Ltd	59,260.00
Prairie Agricultural Machinery Institute	16,100.00
Prince Albert Beef Producers Association	45,000.00
Rural Municipality of Hudson Bay No. 394	21,750.00
Receiver General for Canada — National Hydrology Research Centre	315,034.95
Roberts & Poole Communications	27,235.99
Rogers Engineering Inc	20,000.00
Saskatchewan Abilities Council	18,000.00
Saskatchewan Agricultural Societies' Association	502,750.00
Saskatchewan Alfalfa Seed Producers Association	72,000.00
Saskatchewan Association of Agricultural Societies & Exhibitions Inc	15,000.00
Saskatchewan Beekeepers Association	51,000.00
Saskatchewan Canola Growers Association	173,979.00
Saskatchewan Cattle Feeders Association	37,350.59
Saskatchewan Game Farmers Association	15,000.00
Saskatchewan Indian Agriculture Program Inc	121,800.00
Saskatchewan Nursery Trade Association — Landscape Saskatchewan Inc	25,000.00
Saskatchewan Pork Producers Marketing Board	60,000.00
Saskatchewan Property Management Corporation	20,318.35
Saskatchewan Pulse Crop Development Board	17,875.00
Saskatchewan Research Council	641,294.50
Saskatchewan Safety Council	30,000.00
Saskatchewan Seed Growers Association	13,750.00
Saskatchewan Sheep and Wool Marketing Commission	36,450.00
Saskatchewan Veterinary Medical Association	35,000.00
Saskatchewan Water Corporation	15,166,900.00
Saskatchewan Wheat Pool	128,000.00
Settler Computer Technologies Inc	19,900.00
Signal Industries Ltd	34,384.87
Solutions Management Group	40,000.00
South West Regional Agricultural Council	23,082.00
Stark & Company — Chartered Accountants	40,000.00
Stoppler, Larry	14,745.98
Swanson, Howard	60,000.00
Tanka Research	13,750.00
Thompson, Donald	15,000.00
University of Saskatchewan	6,630,214.28
Univision Industries Ltd	15,000.00
Veterinary Infectious Disease Organization	75,000.00
Wagner, Karen	11,378.65
Western Co-operative Fertilizers Ltd	83,000.00
Wiebe, Doyle	10,900.00
Payees under $10,000.00	355,154.91
	$ 27,444,151.94

Consumer and Commercial Affairs

Administrative and Human Resources

Subvote 1

Revised Estimate $ 867,400.00 Expenditure $ 866,700.02

M.L.A. Other Allowances Support Staff	$ 142,265.82
Department Head and Branch Head — Salaries	134,926.00
Permanent Positions — Salaries	173,989.46
Temporary Positions — Salaries	4,231.52
Miscellaneous	115.96
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	101.25
Rents, Insurance and Utility Services	42,553.08
Advertising and Printing Related Expenses	15,316.35
Repairs and Maintenance	3,644.25
Travelling Expenses	28,657.30
Postage, Communications, Freight and Express	35,274.05
Computer and Word Processing Related Expenses	199,323.63
Contractual Services	26,129.52
Stationery and Office Supplies	52,464.63
Scientific and Educational Supplies	167.70
Provisions and Business Expenses	5,882.24
Miscellaneous Materials and Supplies	1,343.07
Office Equipment	160.34
Educational, Scientific and Recreational Equipment	151.85
	$ 866,700.02

Licensing and Investigation

Subvote 3

Revised Estimate $ 1,857,800.00 Expenditure $ 1,847,423.61

Department Head and Branch Head — Salaries	$ 109,084.32
Permanent Positions — Salaries	1,243,122.61
Temporary Positions — Salaries	13,778.78
Labour Service, Casual and Part-Time Employment	45,053.43
Honorariums, Special Services and Fees	15,867.43
Allowances, Retiring Gratuities and T.P.H.D.	5,371.14
Differentials, Severance Pay and Standby Pay	34,335.93
Professional and Technical Services	84,660.09
Rents, Insurance and Utility Services	705.39
Advertising and Printing Related Expenses	6,935.49
Travelling Expenses	89,089.22
Relocation Expenses	17,742.67
Postage, Communications, Freight and Express	79,618.29
Computer and Word Processing Related Expenses	65,298.29
Contractual Services	5,545.50
Stationery and Office Supplies	16,317.81
Scientific and Educational Supplies	359.76
Provisions and Business Expenses	658.45
Maintenance and Construction Materials	4,062.23
Miscellaneous	52.10
Office Equipment	9,764.68
	$ 1,847,423.61

Grant to the Saskatchewan Branch of the Consumers' Association of Canada

Subvote 4

Revised Estimate $ 10,000.00 Expenditure $ 10,000.00

Grants:

Consumers' Association of Canada	$ 10,000.00
	$ 10,000.00

Education and Communications

Subvote 6

Revised Estimate **$ 718,500.00** Expenditure **$ 717,623.13**

Department Head and Branch Head — Salaries	$ 57,118.20
Permanent Positions — Salaries	306,475.35
Labour Service, Casual and Part-Time Employment	15,075.63
Allowances, Retiring Gratuities and T.P.H.D.	1,307.65
Professional and Technical Services	14,006.50
Rents, Insurance and Utility Services	601.66
Advertising and Printing Related Expenses	248,233.06
Travelling Expenses	16,759.69
Postage, Communications, Freight and Express	12,495.21
Computer and Word Processing Related Expenses	2,795.99
Contractual Services	1,903.19
Stationery and Office Supplies	8,558.96
Scientific and Educational Supplies	9,598.61
Provisions and Business Expenses	1,897.10
Miscellaneous Materials and Supplies	1,149.75
Office Equipment	655.91
Educational, Scientific and Recreational Equipment	18,990.67
	$ 717,623.13

Planning and Policy

Subvote 7

Revised Estimate **$ 173,800.00** Expenditure **$ 173,463.73**

Department Head and Branch Head — Salaries	$ 51,759.78
Permanent Positions — Salaries	63,756.14
Temporary Positions — Salaries	23,727.82
Labour Service, Casual and Part-Time Employment	8,728.25
Professional and Technical Services	7,860.00
Rents, Insurance and Utility Services	500.00
Advertising and Printing Related Expenses	136.74
Travelling Expenses	912.98
Postage, Communications, Freight and Express	7,729.91
Computer and Word Processing Related Expenses	7,409.26
Contractual Services	398.02
Stationery and Office Supplies	163.71
Scientific and Educational Supplies	264.62
Miscellaneous	116.50
	$ 173,463.73

Film Classification

Subvote 8

Revised Estimate **$ 99,700.00** Expenditure **$ 99,248.45**

Department Head and Branch Head — Salaries	$ 5,341.80
Permanent Positions — Salaries	13,022.24
Labour Service, Casual and Part-Time Employment	1,223.51
Honorariums, Special Services and Fees	47,385.00
Professional and Technical Services	2,829.23
Advertising and Printing Related Expenses	109.65
Travelling Expenses	6,598.84
Postage, Communications, Freight and Express	2,002.76
Computer and Word Processing Related Expenses	20,286.50
Miscellaneous	71.87
Educational, Scientific and Recreational Equipment	377.05
	$ 99,248.45

Corporations

Subvote 12

Revised Estimate	$ 1,026,300.00	Expenditure	$ 1,023,303.33

Department Head and Branch Head — Salaries	$ 54,960.00
Permanent Positions — Salaries	636,137.55
Temporary Positions — Salaries	3,264.80
Labour Service, Casual and Part-Time Employment	25,966.25
Allowances, Retiring Gratuities and T.P.H.D.	2,400.48
Differentials, Severance Pay and Standby Pay	15,096.61
Rents, Insurance and Utility Services	300.00
Advertising and Printing Related Expenses	79,687.31
Repairs and Maintenance	8,482.81
Travelling Expenses	4,687.74
Postage, Communications, Freight and Express	22,668.28
Computer and Word Processing Related Expenses	137,036.52
Miscellaneous	109.31
Stationery and Office Supplies	32,247.02
Provisions and Business Expenses	258.65
	$ 1,023,303.33

Grants Under The Cemeteries Act to Cemetery Companies in Default

Subvote 15

Revised Estimate	$ 25,000.00	Expenditure	$ 25,000.00

Grants:

Green Acres Memorial Gardens Ltd.	$ 10,000.00
Resthaven Memorial Gardens (1969) Ltd.	5,000.00
Sunset Memorial Gardens (1970) Ltd.	10,000.00
	$ 25,000.00

Payments to The Saskatchewan Property Management Corporation

Subvote 20

Revised Estimate	$ 702,600.00	Expenditure	$ 650,216.36

Rents, Insurance and Utility Services	$ 448,500.00
Postage, Communications, Freight and Express	201,716.36
	$ 650,216.36

Members of the Executive Council

Subvote 21

Statutory Appropriation

Revised Estimate	$ 28,300.00	Expenditure	$ 22,311.21

Ministers of the Crown	$ 22,311.21
	$ 22,311.21

Total — Consumer and Commercial Affairs	**$ 5,435,289.84**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*		*Salaries*	*Travel*
Abrook, Lucinda C.	$ 22,656.00	$	Berg, Edith Phillips	31,707.72	....
Anderson, Ronald D.	34,008.63	....	Bobst, Rhonda G.	22,656.00	....
Armstrong, Richard	49,312.90	....	Boehmer, Cindy	23,728.62	....
Bamford, Noela Anne	34,235.00	....	Boon, John A.	21,228.39	....
Baron, Don	54,590.04	....	Brower, Kathy	22,656.00	....
Benzie, Lloyd A.	31,792.00	2,354.85	Christie, Alice	35,576.54	....
			Costanza, Patricia	20,355.00	....

Schedule of Payments — *(Concluded)*

Salaries Services and Gratuities and Travel Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Curle, J. H. Monte	38,475.72	....
Denouden, Brenda Louise	21,078.00	....
Derby, William	38,460.00	....
Duncan, Hon. Joan H.	22,311.21	....
Dwyer, Albert J.	56,508.00	....
Engelberts, Henry B.	34,096.00	....
Flory, Philip J.	54,960.00	....
Frankowski, Gwen D.	24,691.46	....
Gibson, Beverly E.	20,762.64	....
Gillard, Norma I.	21,810.94	....
Glatt, Shirley A.	22,656.00	....
Gorrie, Lillian	30,612.83	....
Hemmingson, G. Larry	29,096.67	....
Hertzog, Loretta Jean	22,202.54	....
Hone, Susan D. M.	22,656.00	....
Hordal, Norma J.	27,708.00	....
Humble, Bernadette J.	24,816.00	....
Justik, Lois E.	24,816.00	....
Kellsey, Donna	40,440.00	....
Kennedy, Debbie V.	22,784.30	....
Kennedy, Margaret R.	36,300.00	....
Kesslar, Ronald J.	78,420.00	3,047.94
King, Sandra J.	24,816.00	....
Klippenstein, Jake	39,564.00	7,315.36
Kreuger, Catherine M.	24,816.00	....
Kriston, Sandra	22,656.00	....
Linnen, Deanna	23,856.00	....
Loftus, William J.	34,899.93	....
MacGillivray, O. A.	69,240.00	12,280.07
MacRae, William	39,908.32	2,385.21
McComb, James	36,501.05	3,293.27
McCreary, Gillian	57,118.20	....
Mogg, Cheryl E.	39,564.00	2,014.06
Norman, Kari Lynn	25,155.76	....
Page, John R.	56,508.00	....
Pearce, J. Ross	36,588.00	2,836.19
Petrie, H. David	44,500.58	....
Pettigrew, Yvette O.	22,656.00	....
Plante, Anne T.	38,940.00	....
Radke, David Glen	49,611.00	4,183.34
Rea, Ian	32,761.00	3,360.34
Robinson, Glen R.	20,316.77	....
Rock, Trevor	27,263.24	....
Sabo, Linda M.	22,656.00	....
Schmidt, Laureen M.	20,606.18	....
Senft, Gail A.	24,816.00	....
Smale, Marlene O.	39,564.00	6,124.98
Smith, Shelley	22,240.22	....
Sparks, David E.	20,099.68	....
Terry, Ronald L.	29,880.00	....
Trenholm, Garth S.	36,588.00	3,193.02
Tumak, Vida J.	24,788.79	....
Walker, Laura L.	23,928.00	....
Walker, Sylvia C.	34,670.60	....
Warner, Edna J.	22,744.88	....
Waters, Brian D.	50,916.00	....
Wirth, Patricia A.	34,633.99	....
Wong, Lillie V.	30,534.00	4,733.65
Zukowsky, Ronald	51,759.78	....
Payees under $20,000.00	899,351.31	....
Other Travel:		
Air Canada	....	17,503.68
Higgs, David Allan	....	4,129.89
Lawton, Katherine	....	2,608.57
Richardson, Doug	....	3,508.86
Saskatchewan Property Management Corporation	....	27,527.67
Payees under $2,000.00	....	34,304.82
	$ 3,277,182.93	**$ 146,705.77**

Other Expenses:

Brigdens Printers & Publishers	$ 16,477.24
Canadian Broadcasting Corporation	12,000.00
Centax	25,350.23
Dome Advertising Ltd.	75,074.95
Dome Media Buying Services Ltd.	54,560.70
Harris Systems Ltd.	20,291.81
Information Technology Group	13,000.00
Kathol, Helmuth F.	30,700.00
Kodak Canada Inc.	24,704.48
Lawson Business Forms (Saskatchewan)	11,974.71
Mercury Graphics Corporation	11,729.39
Printcraft Ltd.	25,480.78
Richardson, Doug	23,251.41
Robertson, Kathleen M.	12,322.73
Sask-Tel — C.M.R.	159,167.77
Saskatchewan Computer Utility Corporation (SaskComp)	127,915.86
Saskatchewan Government Printing Company	13,423.54
Saskatchewan Property Management Corporation	988,439.46
Westbridge Computer Corp.	32,134.01
Westrock Management Inc.	10,049.05
Payees under $10,000.00	288,353.02
	$ 1,976,401.14

Economic Development and Tourism

Administration

Subvote 1

Revised Estimate .... **$ 1,020,400.00** Expenditure .... **$ 1,018,420.21**

M.L.A. Other Allowances and Support Staff	$ 87,600.03
Department Head and Branch Head — Salaries	200,117.61
Permanent Positions — Salaries	198,766.51
Temporary Positions — Salaries	31,614.92
Labour Service, Casual and Part-Time Employment	66,944.43
Honorariums, Special Services and Fees	1,570.80
Allowances, Retiring Gratuities and T.P.H.D.	5,572.42
Differentials, Severance Pay and Standby Pay	79,125.65
Allowances and Care of Persons	146.77
Professional and Technical Services	14,983.96
Rents, Insurance and Utility Services	14,568.18
Advertising and Printing Related Expenses	3,532.42
Repairs and Maintenance	1,418.94
Travelling Expenses	61,416.88
Relocation Expenses	990.84
Postage, Communications, Freight and Express	55,796.55
Computer and Word Processing Related Expenses	62,451.50
Contractual Services	76,176.32
Stationery and Office Supplies	35,842.31
Scientific and Educational Supplies	3,603.81
Provisions and Business Expenses	11,580.23
Miscellaneous Materials and Supplies	724.95
Office Equipment	3,864.52
Miscellaneous	9.66
	$ 1,018,420.21

Regional Services

Subvote 2

Revised Estimate .... **$ 2,997,500.00** Expenditure .... **$ 2,988,576.32**

Department Head and Branch Head — Salaries	$ 109,656.00
Permanent Positions — Salaries	2,094,066.74
Temporary Positions — Salaries	30,204.16
Labour Service, Casual and Part-Time Employment	58,571.43
Honorariums, Special Services and Fees	685.00
Allowances, Retiring Gratuities and T.P.H.D.	18,066.63
Professional and Technical Services	4,416.19
Rents, Insurance and Utility Services	47,131.69
Advertising and Printing Related Expenses	27,708.27
Repairs and Maintenance	2,443.90
Travelling Expenses	263,235.15
Relocation Expenses	9,058.70
Postage, Communications, Freight and Express	146,983.61
Computer and Word Processing Related Expenses	124,120.25
Contractual Services	8,053.51
Stationery and Office Supplies	14,515.36
Scientific and Educational Supplies	15,551.00
Provisions and Business Expenses	7,219.83
Miscellaneous	65.28
Miscellaneous Materials and Supplies	6,438.64
Office Equipment	384.98
	$ 2,988,576.32

Communications

Subvote 4

Revised Estimate	$ 3,354,700.00	Expenditure	$ 3,353,465.74

Department Head and Branch Head — Salaries	$ 55,050.00
Permanent Positions — Salaries	416,532.62
Temporary Positions — Salaries	2,248.98
Labour Service, Casual and Part-Time Employment	41,977.07
Honorariums, Special Services and Fees	152.25
Allowances, Retiring Gratuities and T.P.H.D.	6,722.98
Differentials, Severance Pay and Standby Pay	3,054.45
Professional and Technical Services	1,676.72
Rents, Insurance and Utility Services	7,235.99
Advertising and Printing Related Expenses	2,635,054.92
Miscellaneous	89.08
Travelling Expenses	26,441.97
Postage, Communications, Freight and Express	21,864.15
Computer and Word Processing Related Expenses	24,519.76
Contractual Services	87,747.75
Stationery and Office Supplies	1,952.67
Scientific and Educational Supplies	16,763.18
Provisions and Business Expenses	3,132.64
Miscellaneous Materials and Supplies	1,113.11
Educational, Scientific and Recreational Equipment	135.45
	$ 3,353,465.74

Tourism and Business Development

Subvote 6

Revised Estimate	$ 471,800.00	Expenditure	$ 470,992.27

Department Head and Branch Head — Salaries	$ 53,344.00
Permanent Positions — Salaries	300,039.53
Temporary Positions — Salaries	17,147.84
Honorariums, Special Services and Fees	5,502.50
Allowances, Retiring Gratuities and T.P.H.D.	749.42
Professional and Technical Services	15,485.90
Rents, Insurance and Utility Services	2,410.48
Advertising and Printing Related Expenses	771.06
Travelling Expenses	56,546.35
Postage, Communications, Freight and Express	13,441.34
Computer and Word Processing Related Expenses	558.00
Contractual Services	1,615.00
Stationery and Office Supplies	182.56
Scientific and Educational Supplies	338.65
Provisions and Business Expenses	2,712.94
Miscellaneous	146.70
	$ 470,992.27

To Provide for a Net Expenditure (Recovery) of (From) The Northern Saskatchewan Economic Development Revolving Fund

Subvote 20

Statutory Appropriation

Revised Estimate	$ (303,067.50)	Receipts	$ 785,146.69
		Disbursements	482,079.19
		Net Recovery	$ 303,067.50

Business Information and Research

Subvote 21

Revised Estimate	$ 536,400.00	Expenditure	$ 534,957.91

Department Head and Branch Head — Salaries	$ 57,600.00
Permanent Positions — Salaries	228,601.95
Temporary Positions — Salaries	2,335.85
Labour Service, Casual and Part-Time Employment	13,542.64
Honorariums, Special Services and Fees	2,537.50
Allowances, Retiring Gratuities and T.P.H.D.	303.15

Business Information and Research — *(Concluded)*

Differentials, Severance Pay and Standby Pay		1,140.47
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services		225.00
Professional and Technical Services		113,431.80
Rents, Insurance and Utility Services		175.00
Advertising and Printing Related Expenses		5,526.28
Repairs and Maintenance		612.86
Travelling Expenses		9,319.24
Postage, Communications, Freight and Express		11,647.86
Computer and Word Processing Related Expenses		17,977.39
Contractual Services		40,208.63
Stationery and Office Supplies		832.73
Scientific and Educational Supplies		33,721.48
Provisions and Business Expenses		174.45
	$	**539,914.28**
Less: Reimbursement — Personal Services		4,956.37
	$	**534,957.91**

Financial Assistance Administration

Subvote 22

Revised Estimate .... **$ 1,450,700.00** Expenditure .... **$ 1,445,659.38**

Department Head and Branch Head — Salaries	$	58,308.00
Permanent Positions — Salaries		278,983.40
Labour Service, Casual and Part-Time Employment		134,319.04
Honorariums, Special Services and Fees		1,533.05
Allowances, Retiring Gratuities and T.P.H.D.		5,827.52
Professional and Technical Services		71,305.90
Rents, Insurance and Utility Services		950.13
Advertising and Printing Related Expenses		7,450.18
Repairs and Maintenance		194.19
Travelling Expenses		49,462.61
Postage, Communications, Freight and Express		55,409.96
Computer and Word Processing Related Expenses		109,827.40
Contractual Services		4,508.90
Stationery and Office Supplies		6,459.43
Scientific and Educational Supplies		2,823.76
Provisions and Business Expenses		284.93
Miscellaneous		40.75
Miscellaneous Materials and Supplies		409.31
Transfers to Special Funds		300,000.00
Office Equipment		142.26
Foreign Exchange, Commission Charges and Other Bank Charges		1,002.66
Guaranteed Payments		356,416.00
	$	**1,445,659.38**

Tourism Marketing

Subvote 23

Revised Estimate .... **$ 1,036,400.00** Expenditure .... **$ 1,033,896.77**

Permanent Positions — Salaries	$	554,418.46
Temporary Positions — Salaries		5,236.40
Labour Service, Casual and Part-Time Employment		45,403.64
Allowances, Retiring Gratuities and T.P.H.D.		7,941.77
Differentials, Severance Pay and Standby Pay		43,736.58
Professional and Technical Services		2,614.08
Rents, Insurance and Utility Services		45,215.06
Advertising and Printing Related Expenses		3,277.96
Repairs and Maintenance		276.49
Travelling Expenses		80,829.33
Postage, Communications, Freight and Express		112,961.38
Computer and Word Processing Related Expenses		48,810.90
Contractual Services		34,541.29
Stationery and Office Supplies		7,623.41
Scientific and Educational Supplies		2,606.39
Provisions and Business Expenses		3,591.18
Clothing and Clothing Material		4,452.14
Miscellaneous		40.93
Miscellaneous Materials and Supplies		28,045.63
Office Equipment		2,273.75
	$	**1,033,896.77**

Co-operatives Branch

Subvote 28

Revised Estimate	$ 445,900.00	Expenditure	$ 445,253.33

Department Head and Branch Head — Salaries	$ 100,794.49
Permanent Positions — Salaries	167,543.24
Temporary Positions — Salaries	2,377.58
Labour Service, Casual and Part-Time Employment	513.03
Allowances, Retiring Gratuities and T.P.H.D.	1,432.43
Differentials, Severance Pay and Standby Pay	118,024.82
Professional and Technical Services	218.93
Rents, Insurance and Utility Services	5,004.42
Advertising and Printing Related Expenses	7,752.27
Repairs and Maintenance	214.25
Travelling Expenses	19,725.18
Postage, Communications, Freight and Express	14,480.36
Contractual Services	4,589.27
Stationery and Office Supplies	892.04
Scientific and Educational Supplies	798.03
Provisions and Business Expenses	892.99
	$ 445,253.33

Northern Affairs

Subvote 29

Revised Estimate	$ 483,200.00	Expenditure	$ 482,427.88

Department Head and Branch Head — Salaries	$ 129,707.56
Permanent Positions — Salaries	144,083.50
Temporary Positions — Salaries	6,173.73
Labour Service, Casual and Part-Time Employment	30,939.02
Honorariums, Special Services and Fees	18,300.00
Allowances, Retiring Gratuities and T.P.H.D.	3,793.54
Differentials, Severance Pay and Standby Pay	6,443.18
Professional and Technical Services	5,650.45
Rents, Insurance and Utility Services	17,960.74
Advertising and Printing Related Expenses	6,069.55
Repairs and Maintenance	1,337.04
Travelling Expenses	60,389.87
Postage, Communications, Freight and Express	23,222.67
Computer and Word Processing Related Expenses	11,526.65
Contractual Services	1,820.25
Stationery and Office Supplies	4,544.30
Scientific and Educational Supplies	3,914.60
Provisions and Business Expenses	4,251.29
Miscellaneous Materials and Supplies	1,799.18
Office Equipment	500.76
	$ 482,427.88

Payments to The Saskatchewan Property Management Corporation

Subvote 33

Revised Estimate	$ 1,773,600.00	Expenditure	$ 1,680,759.21

Rents, Insurance and Utility Services	$ 1,120,420.38
Postage, Communications, Freight and Express	560,338.83
	$ 1,680,759.21

Members of the Executive Council

Subvote 34

Statutory Appropriation

Revised Estimate	$ 35,233.88	Expenditure	$ 35,233.88

Ministers of the Crown	$ 28,326.88
Legislative Secretaries	6,907.00
	$ 35,233.88

Total — Economic Development and Tourism	**$ 13,186,575.40**

Schedule of Payments

Reported by Payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote. Payments are reported separately for each of:

1. Economic Development and Tourism
2. Northern Saskatchewan Economic Development Revolving Fund

Economic Development and Tourism Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Adie, Kenneth A.	$ 54,064.50	$ 2,108.78
Aho, James Edward	40,417.98	....
Amembal, Aruna K.	20,839.00	....
Arnold, Jean	20,759.04	....
Batt, James L	41,038.00	....
Battiste, Charles Arthur	65,199.43	....
Beattie, Elan	29,045.90	....
Beattie, Randy J	36,626.00	....
Beckman, Lorraine J	30,684.00	4,120.37
Bogard, P. James	54,456.00	4,190.50
Brezinski, Kelly	27,513.16	....
Brotheridge, Neil H.	35,418.00	....
Brown, Russell E	35,652.00	....
Burns, Neil J.	36,588.00	2,134.47
Burrows, Ross	49,164.00	....
Campbell, Arlene R.	20,664.00	....
Cardwell, Forrest T.	39,564.00	....
Carriere, Franklin C.	37,992.00	....
Clarke, Lawrence Wayne	39,564.00	....
Clausen, Marilyn A.	21,888.00	....
Collins, Ian Hugh	20,520.05	....
Connick, Kenneth L.	39,564.00	....
Cools, Joseph G	46,380.00	3,513.18
Dagg, Lydia	37,314.00	2,766.55
Dalidowicz, Mike A.	41,825.00	....
Dalton, Albert J	54,048.00	5,178.29
Dornstauder, Gordon M.	31,440.87	2,264.73
Duke, Shelley E.	23,177.79	....
Ellis, Robert W	36,751.98	....
Eng, Judy	28,357.00	....
Epp, Annette	21,696.00	....
Fenton, Christine	22,656.00	....
Fiorante, Marguerite R.	22,656.00	....
Folstad, Dale William	109,911.60	....
Forbes, Brian N. H.	36,036.00	....
Fowlie, Sharon G	27,732.00	....
Gallivan, Barry	30,179.64	3,743.40
Garratt, Lorraine Marie	39,564.00	....
Giannetta, Margaret	23,805.21	....
Glasser, Carol E.	31,211.28	2,959.08
Glasser, Jacob D.	44,628.00	....
Goffin, Brian Peter	55,872.00	3,975.74
Gorr, Leona R.	55,202.25	....
Grad, Alvina	21,759.97	....
Griffith, Edgar Gilbert	39,564.00	....
Haddad, Marge	39,924.00	....
Hall, Patrick A.	38,460.00	....
Hamm, Horst	34,736.00	....
Harrison, Deborah J.	29,269.04	....
Hembruch, Janice	20,664.00	....
Hnatiuk, Joseph M.	42,660.00	4,697.61
Ho-Fatt, Winston G.	37,474.11	....
Holowaty, Walter	38,675.00	2,476.33
Hornung, Theodore Anton	47,686.65	4,903.49
Huculak, P. Donald	43,348.00	....
Huseby, Cheryl Diane	21,435.00	....
Hydeman, Mary Ellen	23,181.57	....
Hynd, Frederick Roy	58,308.00	2,532.47
Jackson, George	38,850.97	2,117.04
Jarrett, Rita B. M.	35,561.56	2,105.62
Johnson, Susan A.	24,396.00	....
Kaisler, Vern	43,710.13	....
Kelln, Rosalie Fay	24,816.00	....
Kennedy, Marjorie Merle	44,578.60	4,260.58
Keyes, Walter	75,133.56	2,732.43
Kilmister, Linda J.	35,448.00	....
King Clyde, Jay-Ann M.	34,736.00	....
Kinzel, Robert Donald	39,659.29	....
Knutson, Eleanor C.	21,696.00	....
Koczka, Wesley J.	28,662.69	....
Kolenchuk, Darlene L.	27,732.00	....
Kowalczyk, Kenneth	30,880.00	....
Labas, Alfred P.	36,588.00	....
Lafreniere, Roma R.	22,656.00	....
Lawson, Gerald	37,314.00	....
Litowitz, Mark E.	44,628.00	....
Livingstone, Dave	50,036.74	....
Lloyd, Brian R.	36,588.00	....
MacDonald, Stuart	38,746.86	2,301.18
Makuch, Gerald Roland	35,448.00	....
Manek, Raj L.	56,428.88	6,299.23
Martin, Linda Sharon	30,740.59	....
Mason, Jacqueline P.	31,067.36	....
McCallum, Darryl Ian	49,248.00	2,912.47
McGilp, Ian G.	44,628.00	....
McNabb, R. Kenneth	77,437.66	....
McWilliams, R. Grant	53,508.00	....
Mellor, Bryan E.	27,260.18	....
Mihalyko, Caroline J.	28,800.00	....
Mitchell, Dale F.	44,628.00	....
Mitchell, Darcy A.	54,593.86	2,075.89
Mizanski, Peter	40,224.00	....
Mogk, Verna	22,629.25	....
Montgrand, Betty A.	20,544.41	....
Morine, Kenneth M.	44,628.00	2,213.98
Moskal, Laverne G.	42,000.00	....
Murchison, Harvey K.	59,832.00	....
Nelson, Gladys	25,476.00	....
Nikota, Nellie Ann	27,708.00	....
Olsen, Erling O.	36,588.00	....
Oxelgren, Stanley E.	36,588.00	3,875.07
Pederson, Lyle M.	63,480.00	8,155.96
Phillip, M. Wayne	50,244.00	....
Price, Linda	23,370.40	....

Economic Development and Tourism Payments — *(Concluded)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Rowbotham, Roberta G.	30,252.00	....
Rowlett, Carol	27,615.64	3,350.91
Roy, Norman William George	47,124.00	2,734.95
Safinuk, Walter	61,419.67	....
Sandberg, Delores H.	31,418.40	....
Sawatzky, Albert Neil	51,036.00	....
Schroder, Tim	31,083.00	3,917.70
Shalley, Donald William	58,838.27	3,305.05
Shearer, Carol Ann	23,996.50	....
Simmans, Ann M.	22,771.00	....
Smith, Rochelle E.	35,616.00	....
Sonmor, Gordon R.	41,712.92	....
Spak, Tania C.	25,694.81	....
Spicer, John	56,918.53	2,457.65
Spring, William W.	35,652.00	....
Stewardson, David Roy	44,628.00	2,174.47
Stroh, Darryl A.	36,588.00	2,553.15
Strom, Dennis R.	45,996.00	....
Stuckel, Kerry	20,692.51	....
Swanson, Jan Lance	35,418.00	....
Taylor, Hon. Douglas Graham	22,311.21	3,262.92
Thomson, Darlene J.	28,008.00	....
Thrasher, Wayne A.	36,588.00	4,010.48
Toth, Darlene	23,178.48	....
Turkheim, Richard J.	24,109.53	....
Wagner, Charlene G.	25,932.00	....
Walde, Verne J.	36,588.00	4,731.96
Walker, Bruce Edgar	41,940.00	....
Wallace, Bruce	33,180.00	....
Warkentin, Lloyd G.	50,460.00	4,104.75
White, D. Gail	22,852.07	....
Wileniec, Anne T.	28,506.00	....
Wilkie, Patricia E.	33,840.00	2,479.04
Wirl, Michelle	21,148.71	....
Wolkosky, Vera	26,187.00	....
Wyse, J. Peter	57,600.00	....
Young, Thomas G.	41,634.00	....
Young, William D.	37,248.00	3,479.46
Zatulsky, James R.	46,212.00	2,498.76
Payees under $20,000.00	736,035.90	....
Other Travel:		
Air Canada	....	90,520.44
B. J.'s Tour House	....	9,388.27
Canadiana Sports Ventures Inc.	....	2,121.00
Cree River Lodge	....	2,368.24
Durocher, Tony	....	3,382.26
Government of Saskatchewan Agent General in the United Kingdom	....	2,777.78
Harvest Tours	....	2,000.00
Hunter Bay Fishing Lodges	....	2,003.55
Klassen, William A.	....	4,130.58
Matthies, Nolan	....	2,711.04
North Canada Air Ltd. (N.K.)	....	2,846.70
Saskatchewan Property Management Corporation	....	270,749.71
Payees Under $2,000.00	....	96,691.32
	$ 6,092,360.16	**$ 627,366.58**

Other Expenses:

Air Canada	$ 14,693.50
Brigdens Printers and Publishers	14,309.86
Centax	109,490.00
Conference Board of Canada	10,000.00
Coutts Courier Co. Ltd	11,363.95
Craft Litho Ltd	12,648.32
Cubbon Advertising Concepts	13,869.03
Deloitte, Haskins & Sells Associates	18,250.65
Department of Economic Development and Tourism	300,000.00
Dome Media Buying Services Ltd.	1,142,380.00
Forbes Anderson Press Ltd.	11,154.94
Government of Saskatchewan — Agent General in the United Kingdom	14,017.79
Harris Systems Ltd.	14,239.24
Hergott, Duval, Stack & Partners	20,000.00
In-Fisherman Inc.	26,274.99
Midwest Litho	384,763.35
Modern Press	291,592.92
Northlanders Consulting Group	30,493.50
Peat Marwick Ltd.	13,781.00
Receiver General for Canada — National Research Council	94,279.94
Roberts & Poole Communications	618,325.78
Sask Tel — C.M.R.	372,847.57
Saskatchewan Computer Utility Corporation (SaskComp)	102,117.65
Saskatchewan Forest Products Corporation	356,416.00
Saskatchewan Government Printing Co.	25,136.30
Saskatchewan Property Management Corporation	2,051,253.58
Saskmicro Systems Support Inc.	17,963.01
Stevenson, Kellogg, Ernst & Whinney	77,508.88
Success Office Systems	15,241.05
Thorne, Ernst & Whinney	12,650.00
Tourism Industry Association of Saskatchewan	13,890.85
Westbridge Computer Corporation	10,532.02
Xerox Canada Inc.	13,534.35
Payees under $10,000.00	540,281.51
	$ 6,775,301.53

Northern Saskatchewan Economic Development Revolving Fund Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	Travel
Booth, Gordon Stanley R.	$ 32,755.23	$........
Booth, Karen	27,488.73	....
Flanagan, Patrick	46,903.00	....
Gach, Louis	42,228.00	....
Giesbrecht, Ted	47,304.00	....
Herle, Elizabeth F. B.	20,244.00	....
Hunt, Floyd E.	31,298.49	....
Lillie, Roberta	25,987.82	....
Ross, Karen	36,071.25	....
Senger, Myrtle	20,244.00	....
Simpson, Robert L.	34,534.81	....
Zenuk, Gloria	22,944.00	....
Other Travel:		
Central Vehicle Agency Revolving Fund	....	2,494.24
Saskatchewan Property Management Corporation	....	48,434.86
Payees Under $2,000.00	....	10,507.78
	$ 388,003.33	**$ 61,436.88**

Other Expenses:

Payees Under $10,000.00	$ 32,638.98
	$ 32,638.98

Economic Diversification and Investment Fund

Industrial Development Grants

Subvote 1

Revised Estimate	$ 7,050,000.00
Expenditure	$ 5,563,837.72

Grants:

Ace Fibreglass & Urethanes Ltd	$ 24,176.00
Actionwear Saskatoon Ltd	12,375.00
Ad Ventures Ltd	15,000.00
AGC Enterprises Inc	37,480.00
Agtech Processors Inc. and Lloyds Bank of Canada	110,625.00
Apex Graphics	22,500.00
Appel Printing (1986) Ltd	22,500.00
Armco Holdings Co. Ltd	15,000.00
Armor Elevator Sask. Ltd	30,000.00
B & D Plastics Ltd	45,000.00
Bachorcik Meats	7,500.00
Bailey Bros. Seeds Inc	12,500.00
Balzer's Installations Ltd	22,500.00
Bell Agro Ltd	12,500.00
Belle Pulses Ltd	41,250.00
Blackline Sports Ltd	7,500.00
Brandt Industries Ltd	112,453.88
Bridge City Transmission Ltd	8,568.00
Bridgeview Manufacturing	19,350.00
Broadview Meat (1976) Market Ltd	7,500.00
Brown Industries (1976) Ltd	7,500.00
Canadian Tarpaulin Manufacturers Ltd	37,500.00
Canapharm Inc	220,000.00
Canora One Hour Photo	15,000.00
Capital Cabinets Ltd	15,000.00
Castle Investments Group Inc	52,500.00
Central Asphalt Ltd	16,250.00
Christopher's Photo Lab	7,500.00
Classic Interiors Ltd	7,505.00
Click Photo Ltd	13,780.00
Cook's Pharmacy Ltd	7,500.00
Country Wood Designs	7,882.32
Crestline Coach Ltd	40,938.00
Datacopi Inc	52,500.00
Decora Manufacturing Ltd	45,000.00
Dor-Lite Manufacturing Ltd	42,304.56
Double M Soil Services Ltd	7,500.00
Dupont Canada Inc	270,000.00
Dutch Industries	23,750.00
Elite Eavestroughing (Moose Jaw) Ltd	15,000.00
Fantastic Photo	15,000.00
Flair Packaging Ltd	8,713.00
Foto Finish	11,752.93
Gainers Inc	480,000.00
Gates Fertilizers Ltd	15,000.00
Golden Place Ventures	26,724.00
Goodwater Machine Shop (1986) Ltd	21,875.00
Graphic Ad Ltd	7,500.00
Green Acres Fertilizer Service Inc	15,000.00
Gus Bader & Son Agri-Products Inc	190,781.25
Hi-Tech Photo Ltd	21,533.64
Huff & Puff Stitchery	14,947.91
Humboldt Lumber Mart Ltd	30,000.00
Image Printers Ltd	7,500.00
Indal Metals	22,500.00
Industrial Machine & Manufacturing Ltd	7,500.00
Indy Enterprises Ltd	7,500.00
Intercontinental Packers Ltd	404,771.00
Irwin's Woodworks Inc	7,500.00
Island Lake Bakery Ltd	37,363.90
J-Sid Corporation	16,331.46
Kaiser Welding	8,127.50
Larose & Son Industries Ltd	29,478.92
Lee's Construction Ltd	11,250.00
Little Redi Mix Ltd	15,000.00
Long Lake Agro Supply Ltd	7,500.00
M & R Machine Ltd	22,500.00
M & R Sausage & Meats	7,500.00
Marshall Marking Systems Ltd	7,500.00
May & Baker Canada Inc	30,625.00
McKenzie Ray Tickets	45,000.00
Mercury Graphics Corporation	30,000.00
Metal-Masters Ltd	19,146.00
Metaloy Industries Inc	7,500.00
Mister Print Productions Ltd	15,000.00
Moscaliuk Enterprises Ltd	28,323.86
Nardei Fabricators Ltd	102,194.00
Nature's Way Distillers (1986) Ltd	7,500.00
NC Concrete	19,375.00
Nordic Industries (1979) Ltd	16,252.50
Northern Reel Co. Ltd	11,606.33
P. A. Bottlers Ltd	68,250.00
Paradise Manufacturing Co. Ltd	31,693.00
PB Impressions in Thread	7,500.00
Peacock Industries Inc	7,500.00
Perma Engineered Sales (1983) Ltd	7,500.00
Petracek, Ted	7,500.00
Phillips Seed Farm 1983 Ltd	45,000.00
Plaza Drugs (Swift Current) Ltd	15,000.00
Potzus Construction Ltd	12,825.00
PPM Canada Inc	67,500.00
Prairie Graphics Industries Ltd	15,000.00
Prairie Micro-Tech Inc	22,500.00
Prairie Woodcraft Ltd	7,500.00
Precision Metal Fabricating Ltd	45,000.00
Price-Rite Drugs	7,500.00
Pro-Color Photo Lab Inc	15,000.00
Quality Meats Ltd	7,500.00
Quality Photo Ltd	15,000.00
R. L. Cushing Millwork Co. Ltd	13,317.57
Ranco Manufacturing Inc	8,123.00
Redekop Chaff Systems Ltd	30,625.00
Regina Color Works	14,499.00
Regina Design Millwork Ltd	8,026.00
Robson Seeds Ltd	25,000.00
Rowland Hill Farms	22,500.00
Royer Trucking Ltd	57,715.00
S. P. L. Enterprises	7,500.00
Sander's Variety Shop Ltd	30,000.00
Saskatchewan Economic Development Corporation	175,000.00
Saskatchewan Wheat Pool	43,750.00
Saskatoon Fresh Pack Potatoes Ltd	60,000.00
Saskatoon Machine Works Ltd	7,500.00
Saskatoon Pallet Ltd	27,642.00
Schellen Graphics Ltd	22,500.00
Schnell's Meat Market	15,000.00
Schumacher Seed Farm	7,500.00
SED Systems Inc	255,000.00
Seventy Seven Signs Ltd	7,500.00
Sizzling Wok Restaurant Inc	8,978.00
Skjerven Meats and Wynyard Credit Union Ltd	10,000.00
Sno-Trac Equipment Ltd. and Mercury & Marine Sales Ltd	15,000.00
South Country Woodworking & Decor	15,872.00

Industrial Development Grants — *(Concluded)*

Grants: — (Concluded)

Spectrum Screen Printing Inc.	7,500.00
Sunset Solar Systems	17,500.00
Super-Crete Ltd.	15,000.00
Superior Hard Chrome Inc.	11,003.00
Superior Millwork Ltd.	56,250.00
Sutherland Steel Foundry Ltd.	322,500.00
Tri-Mate Industries Inc.	13,746.00
Triod Machining Ltd.	22,500.00
Triple T Enterprises Ltd.	7,500.00
Unity Color Photos	7,500.00
Univision Industries Ltd.	240,000.00
Valley Agro Services Inc.	9,375.00
Vaughan's Meats & Abattoir	9,306.69
Wagner Seeds Ltd.	7,500.00
Weninger Industries Ltd.	37,500.00
West Can Photo Inc.	37,996.00
Western Badge Maker Ltd.	20,625.00
Westland Rec-Creation Concepts Inc.	19,010.00
Westwood Forest Products (1985) Ltd.	64,200.00
Wildwood Forest Products	7,874.50
Yorkton Concrete Products Ltd.	7,500.00
Zippy Print	25,775.00
	$ 5,563,837.72

Export Development Grants

Subvote 2

Revised Estimate **$ 645,000.00**

Expenditure **$ 511,249.67**

Grants:

Agricultural Development Corporation of Saskatchewan	$ 16,370.23
Brandt Industries Ltd.	17,065.16
Capa Software Corporation	9,777.13
CES-Conservation Energy Systems Inc.	5,250.00
College of Commerce	2,669.49
Del-Air Systems Ltd.	22,059.56
Ekaton Industries Inc.	100,000.00
Gus Bader & Son Agri-Products Inc.	12,000.00
International Road Dynamics Inc.	17,032.64
Lawtek Computer Systems Inc.	6,560.50
Leon-Ram Enterprises Inc.	20,064.60
Saskatchewan Abilities Council	17,423.51
Saskatchewan Economic Development Corporation	202,000.00
Saskatoon Fresh Pack Potatoes Ltd.	6,942.53
Senstek Ltd.	16,000.00
Sid's Sunflower Seeds (1974) Ltd.	8,339.49
Solutions Management Group	17,541.94
Spectron Computer Corporation	4,950.00
Weninger Industries Ltd.	8,202.89
Payees Under $2,000 00	1,000.00
	$ 511,249.67

Business Development Grants

Subvote 3

Revised Estimate **$ 9,512,900.00**

Expenditure **$ 7,691,325.64**

Grants:

Big Valley Developments Inc.	$ 115,088.73
Canadian Community Newspapers Association	6,000.00
College of Commerce	11,000.00
D & S Nolin Holdings Ltd.	3,000.00
Debbie's Confectionery Ltd.	3,066.47
Donally, Doug and Della	2,200.00
Eco-Tech Laboratories	2,205.00
Horizons Unlimited Wilderness Services Inc.	15,000.00
Kozloski Fur Farms	7,238.37
La Ronge Economic Development Committee	3,278.18
Laliberte, Ron	2,100.00
Madsen Fence Ltd.	3,360.00
Martin, Laurent	2,325.00
Northern Development Advisory Council	20,000.00
R. J. Craft Boutique	4,187.60
Salter, Jean	5,000.00
Saskatchewan Economic Development Association	2,200.00
Small Business Interest Reduction Program	7,415,621.41
T.L.C. Enterprises Ltd.	36,479.37
Payees Under $2,000.00	31,975.51
	$ 7,691,325.64

Tourism Development Grants

Subvote 4

Revised Estimate **$ 2,766,000.00**

Expenditure **$ 2,340,005.77**

Grants:

ACTA Saskatchewan AGM'86	$ 3,000.00
Big Valley Developments Inc.	42,690.80
Canadian Western Agribition	25,000.00
CMEA Conference '87	2,500.00
Cypress Park Resort Inn Ltd.	509,000.00
Duck Mountain Lodge Inc.	375,000.00
Estevan Chamber of Commerce	4,350.00
Gopherville Tourist Attractions	20,100.00
Hotels Association of Saskatchewan	2,500.00
Hudson Bay Heritage Park	190,543.84
Indian Head and District Tourism Board	9,000.00
Kindersley, Town of	5,000.00
La Ronge and District Economic Development Committee	5,000.00
Manitou Beach Mineral Pool Inc.	438,000.00
Meeting Planners International	3,000.00

Tourism Development Grants — *(Concluded)*

Grants: — (Concluded)

Model United Nations Conference	2,500.00
Nipawin and District Chamber of Commerce	2,428.00
Northern Saskatchewan Outfitters Association	40,000.00
Ochapowace Ski Resort Inc.	11,524.92
Prince Albert Chamber of Commerce	4,300.00
Prince Albert Golf & Curling Club Inc.	2,808.00
Rabbit Lake and District Board of Trade	3,273.77
Receiver General for Canada — Regional Industrial Expansion	129,622.35
Red Coat Trail Highway Association	3,510.00
Regina Convention & Visitors Bureau	57,000.00
Saskatchewan Institute of Agrologists	5,000.00
Saskatchewan Museums Association	10,000.00
Saskatchewan Outfitters Association	10,512.50
Saskatoon Brier 1989 Inc.	5,000.00
Saskatoon Folkfest Inc.	5,257.00
Saskatoon Jazz Society	2,500.00
Saskatoon Sport-A-Culture	12,017.25
Saskatoon Visitor & Convention Bureau	2,069.41
Tourism Industry Association of Saskatchewan	374,388.80
Yorkton Convention & Visitor Bureau	5,694.78
1989 Jeux Canada Games Society	4,800.00
Payees Under $2,000.00	11,114.35
	$ 2,340,005.77

Advanced Technology Development Grants

Subvote 5

Revised Estimate	**$ 2,171,000.00**	Expenditure	**$ 1,564,756.38**

Grants:

Agtron Enterprises	$ 3,316.07
Avail Inc.	7,439.64
Beck Technology Inc.	9,000.00
Canaerotech Inc.	2,623.54
Capa Software Corporation	10,177.12
Cartel Electronics Inc.	28,500.00
Cognitive Control Corporation	29,000.00
Co-operators Data Services Ltd.	7,250.00
Cortech Systems Ltd.	78,444.99
D. W. S. Energy Ltd.	27,940.00
Develcon Electronics Ltd.	632,591.80
Distinctive Electronics Manufacturing Inc.	23,129.07
International Sanitation Inc.	12,500.00
LC Communications Ltd.	5,250.00
POS Pilot Plant Corporation	250,000.00
Receiver General for Canada — Western Diversification	166,547.51
Saskatchewan Research Council	9,563.00
Sci-Tec Instruments Inc.	33,500.00
SED Systems Inc.	9,000.00
Sorenson Manufacturing Ltd.	50,000.00
Touche Ross Management Consultants	9,750.00
University of Regina	50,000.00
University of Saskatchewan	100,000.00
Payees Under $2,000.00	9,233.64
	$ 1,564,756.38

Total — Economic Diversification and Investment Fund	**$ 17,671,175.18**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

Other Expenses:

Cartel Electronics Inc.	$ 13,500.00
Cortech Systems Ltd.	72,726.95
Payees Under $10,000.00	23,886.92
	$ 110,113.87

Education

Financial and Administrative Services

Subvote 2

Revised Estimate .... **$ 3,488,600.00** Expenditure .... **$ 3,485,859.39**

M.L.A. Other Allowances and Support Staff	$ 182,436.50
Department Head and Branch Head — Salaries	556,127.20
Permanent Positions — Salaries	1,173,020.24
Temporary Positions — Salaries	46,750.60
Labour Service, Casual and Part-Time Employment	149,662.54
Honorariums, Special Services and Fees	5,293.30
Allowances, Retiring Gratuities and T.P.H.D.	7,845.05
Differentials, Severance Pay and Standby Pay	127,771.99
Miscellaneous	119.74
Allowances and Care of Persons	6,500.00
Professional and Technical Services	9,179.31
Rents, Insurance and Utility Services	78,425.54
Advertising and Printing Related Expenses	113,076.33
Repairs and Maintenance	5,807.10
Travelling Expenses	195,950.68
Relocation Expenses	2,886.29
Postage, Communications, Freight and Express	163,096.87
Computer and Word Processing Related Expenses	172,799.87
Contractual Services	315,343.01
Stationery and Office Supplies	133,692.43
Scientific and Educational Supplies	15,375.73
Provisions and Business Expenses	17,315.86
Miscellaneous Materials and Supplies	1,520.59
Taxes and Licenses	5,277.08
Compensation Payments	100.00
Educational, Scientific and Recreational Equipment	485.54
	$ 3,485,859.39

Grant to the Saskatchewan Student Aid Fund

Subvote 4

Revised Estimate .... **$ 13,460,000.00** Expenditure .... **$ 13,460,000.00**

Planning and Evaluation

Subvote 5

Revised Estimate .... **$ 1,434,400.00** Expenditure .... **$ 1,418,739.70**

Department Head and Branch Head — Salaries	$ 216,145.93
Permanent Positions — Salaries	495,731.22
Temporary Positions — Salaries	36,490.44
Labour Service, Casual and Part-Time Employment	98,469.94
Honorariums, Special Services and Fees	4,821.10
Allowances, Retiring Gratuities and T.P.H.D.	2,809.85
Differentials, Severance Pay and Standby Pay	103,763.17
Miscellaneous	84.38
Professional and Technical Services	117,381.25
Rents, Insurance and Utility Services	8,490.46
Advertising and Printing Related Expenses	94,752.13
Repairs and Maintenance	645.86
Travelling Expenses	26,386.25
Postage, Communications, Freight and Express	27,511.18
Computer and Word Processing Related Expenses	30,448.24
Contractual Services	107,741.82
Stationery and Office Supplies	6,010.54
Scientific and Educational Supplies	1,856.97
Provisions and Business Expenses	25,354.44
Grants and Contributions	11,800.00
Taxes and Licenses	2,044.53
	$ 1,418,739.70

Planning and Evaluation — *(Concluded)*

Grants:

Canwest Opinion Results Group Ltd.	$	6,300.00
King, Robert		3,000.00
Matonovich, Rae		2,500.00
	$	**11,800.00**

Information Systems

Subvote 6

Revised Estimate **$ 1,534,600.00** Expenditure **$ 1,530,233.74**

Department Head and Branch Head — Salaries	$	18,308.00
Permanent Positions — Salaries		415,712.40
Temporary Positions — Salaries		50,382.29
Labour Service, Casual and Part-Time Employment		85,437.55
Honorariums, Special Services and Fees		47,452.50
Allowances, Retiring Gratuities and T.P.H.D.		568.09
Differentials, Severance Pay and Standby Pay		5,948.60
Professional and Technical Services		450.00
Rents, Insurance and Utility Services		4,548.14
Advertising and Printing Related Expenses		19,475.50
Repairs and Maintenance		2,509.95
Travelling Expenses		7,919.46
Postage, Communications, Freight and Express		19,016.00
Computer and Word Processing Related Expenses		377,368.62
Contractual Services		435,492.79
Stationery and Office Supplies		31,684.77
Scientific and Educational Supplies		3,408.07
Miscellaneous		20.40
Taxes and Licenses		967.67
Office Equipment		835.60
Interest		2,727.34
	$	**1,530,233.74**

Curriculum Development

Subvote 7

Revised Estimate **$ 1,937,900.00** Expenditure **$ 1,928,180.44**

Department Head and Branch Head — Salaries	$	229,738.30
Permanent Positions — Salaries		424,358.88
Temporary Positions — Salaries		17,479.00
Labour Service, Casual and Part-Time Employment		120,892.87
Honorariums, Special Services and Fees		5,837.16
Allowances, Retiring Gratuities and T.P.H.D.		3,561.57
Differentials, Severance Pay and Standby Pay		97,244.10
Rents, Insurance and Utility Services		1,787.50
Advertising and Printing Related Expenses		335,850.35
Repairs and Maintenance		389.80
Travelling Expenses		123,478.92
Relocation Expenses		10,179.43
Postage, Communications, Freight and Express		35,539.55
Computer and Word Processing Related Expenses		52,787.73
Contractual Services		421,356.55
Stationery and Office Supplies		8,228.32
Scientific and Educational Supplies		34,488.55
Provisions and Business Expenses		2,019.04
Miscellaneous		27.22
Grants and Contributions		2,100.00
Office Equipment		279.20
Educational, Scientific and Recreational Equipment		556.40
		1,928,180.44

Grants:

Payees under $2,000.00	$	2,100.00
	$	**2,100.00**

Grants to Community Colleges
Subvote 8

Revised Estimate **$ 6,540,000.00** Expenditure **$ 6,539,088.00**

Grants:

Carlton Trail Regional College	$ 547,902.00
Coteau Range Community College	288,061.00
Cumberland Regional College	461,802.00
Cypress Hills Regional College	602,265.00
La Ronge Region Community College	265,788.00
Lakeland College	152,004.00
North East Community College	198,969.00
North West Regional College	560,283.00
Northlands Career College	210,750.00
Parkland Regional College	651,132.00
Prairie West Regional College	520,317.00
Prince Albert Regional Community College	343,656.00
Regina Plains Community College	382,599.00
Saskatoon Region Community College	394,566.00
South East Regional College	682,382.00
West Side Community College	276,612.00
	$ 6,539,088.00

Grants to Educational Agencies, Organizations, Associations and Institutions
Subvote 9

Revised Estimate **$ 3,410,900.00** Expenditure **$ 3,410,891.57**

Grants:

Association Culturelle Franco-Canadienne	$ 50,000.00
Canadian Education Association	36,790.00
Canadian National Institute for the Blind	20,150.00
Centre for Second Language Instruction	18,000.00
Coteau Range Community College	2,133.22
Council of Ministers of Education	49,540.00
Cumberland Regional College	7,389.00
Encounters With Canada - Terry Fox Canadian Youth Centre	16,100.00
Gabriel Dumont Institute of Native Studies and Applied Research Inc.	1,639,290.00
Northern Teacher Education Program	1,317,140.00
Provincial Education Week Committee	4,000.00
R. J. D. Williams Prov. School for Deaf Home & School Association	5,000.00
Saskatchewan Community Colleges Trustees Association	9,989.00
Saskatchewan Federation of Home & School Association	5,000.00
Saskatchewan Institute of Applied Science & Technology	3,294.75
Saskatoon School Division No. 13	2,000.00
University of Regina	154,763.00
University of Saskatchewan	61,500.00
Payees under $2,000.00	8,812.60
	$ 3,410,891.57

Sponsored Training
Subvote 12

Revised Estimate **$ 4,882,500.00** Expenditure **$ 4,872,010.42**

Professional and Technical Services	$ 150.00
Rents, Insurance and Utilities	6,500.00
Advertising and Printing Related Expenses	217.42
Contractual Services	4,628,054.38
Scientific and Educational Supplies	293.00
Grants and Contributions	236,795.62
	$ 4,872,010.42

Grants:

Saskatchewan Institute of Applied Science & Technology	$ 236,795.62
	$ 236,795.62

Education Services

Subvote 17

Revised Estimate .... **$ 904,000.00** Expenditure .... **$ 892,336.59**

Department Head and Branch Head — Salaries	$ 150,343.45
Permanent Positions — Salaries	321,132.48
Temporary Positions — Salaries	4,690.96
Labour Service, Casual and Part-Time Employment	23,765.31
Honorariums, Special Services and Fees	27,409.64
Differentials, Severance Pay and Standby Pay	50,608.38
Professional and Technical Services	7,628.79
Rents, Insurance and Utility Services	5,298.39
Advertising and Printing Related Expenses	103,174.61
Repairs and Maintenance	146.41
Travelling Expenses	59,365.31
Relocation Expenses	7,156.00
Postage, Communications, Freight and Express	21,305.35
Computer and Word Processing Related Expenses	32,427.92
Contractual Services	63,714.43
Stationery and Office Supplies	1,270.65
Scientific and Educational Supplies	5,368.82
Provisions and Business Expenses	4,296.44
Coal, Wood and Other Fuels	124.50
Grants and Contributions	2,595.00
Office Equipment	513.75
	$ 892,336.59

Grants:

Saskatoon School Division No. 13	$ 2,595.00
	$ 2,595.00

Grants to Saskatchewan Universities — Urban Parks

Subvote 18

Revised Estimate .... **$ 660,500.00** Expenditure .... **$ 660,500.00**

Grants:

University of Regina	$ 56,400.00
University of Saskatchewan	604,100.00
	$ 660,500.00

Grants to Saskatchewan Universities — Operation

Subvote 19

Revised Estimate .... **$ 143,560,300.00** Expenditure .... **$ 143,560,300.00**

Grants:

University of Regina	$ 39,303,700.00
University of Saskatchewan	104,256,600.00
	$ 143,560,300.00

Regional Offices

Subvote 23

Revised Estimate .... **$ 2,030,100.00** Expenditure .... **$ 2,005,011.66**

Department Head and Branch Head — Salaries	$ 323,243.23
Permanent Positions — Salaries	737,476.75
Labour Service, Casual and Part-Time Employment	31,257.01
Honorariums, Special Services and Fees	10,926.28
Allowances, Retiring Gratuities and T.P.H.D.	3,865.90
Differentials, Severance Pay and Standby Pay	71,611.57
Rents, Insurance and Utility Services	7,241.51
Advertising and Printing Related Expenses	22,492.11
Repairs and Maintenance	1,123.99

Regional Offices — *(Concluded)*

Travelling Expenses		234,285.09
Relocation Expenses		7,858.97
Postage, Communications, Freight and Express		65,863.01
Computer and Word Processing Related Expenses		15,303.12
Contractual Services		461,148.79
Stationery and Office Supplies		5,795.56
Scientific and Educational Supplies		1,152.76
Provisions and Business Expenses		3,895.20
Miscellaneous		151.99
Taxes and Licenses		318.82
	$	**2,005,011.66**

Training Division

Subvote 26

Revised Estimate	**$**	**3,230,700.00**	Expenditure	**$**	**3,230,647.63**

Department Head and Branch Head — Salaries	$	253,029.50
Permanent Positions — Salaries		1,756,221.28
Temporary Positions — Salaries		83,247.36
Labour Service, Casual and Part-Time Employment		241,095.17
Honorariums, Special Services and Fees		65,435.17
Allowances, Retiring Gratuities and T.P.H.D.		1,325.75
Differentials, Severance Pay and Standby Pay		87,197.71
Allowances and Care of Persons		28,029.25
Professional and Technical Services		18,252.05
Rents, Insurance and Utility Services		30,802.84
Advertising and Printing Related Expenses		55,014.16
Repairs and Maintenance		1,270.92
Travelling Expenses		246,999.84
Relocation Expenses		413.44
Postage, Communications, Freight and Express		81,375.62
Computer and Word Processing Related Expenses		52,594.91
Contractual Services		171,878.66
Stationery and Office Supplies		8,997.64
Scientific and Educational Supplies		35,376.64
Provisions and Business Expenses		2,792.87
Miscellaneous Materials and Supplies		134.01
Taxes and Licenses		6,733.54
Office Equipment		2,429.30
	$	**3,230,647.63**

To Provide for a Net Expenditure (Recovery) of (from) the Saskatchewan Book Bureau Revolving Fund

Subvote 30

Statutory Appropriation

Revised Estimate	**$**	**356,591.34**	Receipts	$	5,139,081.80
			Disbursements		5,495,673.14
			Net Expenditure	**$**	**356,591.34**

To Provide for a Net Expenditure (Recovery) of (from) the Kelsey Institute of Applied Arts and Sciences Revolving Fund

Subvote 31

Statutory Appropriation

Revised Estimate	**$**	**209,898.17**	Receipts	$	1,232,325.29
			Disbursements		1,442,223.46
			Net Expenditure	**$**	**209,898.17**

To Provide for a Net Expenditure (Recovery) of (from) the Saskatchewan Technical Institute Revolving Fund

Subvote 32

Statutory Appropriation

Revised Estimate	**$**	**312,187.33**	Receipts	$	677,737.21
			Disbursements		989,924.54
			Net Expenditure	**$**	**312,187.33**

To Provide for a Net Expenditure (Recovery) of (from) the Wascana Institute of Applied Arts and Sciences Revolving Fund

Subvote 33

Statutory Appropriation

Revised Estimate	$ 41,679.94	Receipts	$ 542,506.14
		Disbursements	584,186.08
		Net Expenditure	**$ 41,679.94**

Saskatchewan Skills Extension Program

Subvote 34

Revised Estimate	**$ 2,367,700.00**	Expenditure	**$ 2,364,430.98**

Permanent Positions — Salaries	$ 64,588.32
Temporary Positions — Salaries	87,771.74
Labour Service, Casual and Part-Time Employment	652,287.52
Honorariums, Special Services and Fees	1,677.96
Allowances, Retiring Gratuities and T.P.H.D.	2,244.27
Differentials, Severance Pay and Standby Pay	2,352.31
Professional and Technical Services	29,320.00
Rents, Insurance and Utility Services	35,550.09
Advertising and Printing Related Expenses	1,069.57
Repairs and Maintenance	43,214.37
Travelling Expenses	72,728.85
Postage, Communications, Freight and Express	28,400.50
Computer and Word Processing Related Expenses	4,385.43
Contractual Services	1,075,617.59
Miscellaneous	91.71
Scientific and Educational Supplies	211,691.81
Coal, Wood and Other Fuels	285.46
Vehicle and Equipment Operating Expenses	4,352.69
Miscellaneous Materials and Supplies	1,568.07
Grants and Contributions	7,500.00
Taxes and Licenses	31,315.52
Office Equipment	3,412.79
Educational, Scientific and Recreational Equipment	4,176.87
	$ 2,365,603.44
Less: Reimbursement — Training Costs from Community College	1,172.46
	$ 2,364,430.98

Grants:

Parkland Regional College	$ 7,500.00
	$ 7,500.00

Northern Division

Subvote 36

Revised Estimate	**$ 717,900.00**	Expenditure	**$ 687,297.57**

Department Head and Branch Head — Salaries	$ 61,734.70
Permanent Positions — Salaries	273,253.52
Temporary Positions — Salaries	73,422.18
Labour Service, Casual and Part-Time Employment	36,219.53
Allowances, Retiring Gratuities and T.P.H.D.	13,327.98
Miscellaneous	333.74
Rents, Insurance and Utility Services	20,987.62
Advertising and Printing Related Expenses	6,844.65
Repairs and Maintenance	636.34
Travelling Expenses	64,912.33
Relocation Expenses	3,120.04
Postage, Communications, Freight and Express	34,785.12
Computer and Word Processing Related Expenses	11,233.01
Contractual Services	80,008.46
Stationery and Office Supplies	4,733.74
Scientific and Educational Supplies	994.65
Vehicles and Equipment Operating Expenses	194.89
Miscellaneous Materials and Supplies	555.07
	$ 687,297.57

University Affairs

Subvote 37

Revised Estimate	$ 593,000.00	Expenditure	$ 570,277.13

Department Head and Branch Head — Salaries	$ 120,024.02
Permanent Positions — Salaries	213,140.42
Temporary Positions — Salaries	20,702.55
Labour Service, Casual and Part-Time Employment	30,847.99
Honorariums, Special Services and Fees	825.00
Allowances, Retiring Gratuities and T.P.H.D.	2,194.77
Differentials, Severance Pay and Standby Pay	4,848.61
Professional and Technical Services	10,003.13
Rents, Insurance and Utility Services	1,846.59
Advertising and Printing Related Expenses	123,991.99
Travelling Expenses	5,947.45
Postage, Communications, Freight and Express	7,008.22
Contractual Services	20,646.45
Stationery and Office Supplies	1,136.11
Scientific and Educational Supplies	3,958.80
Provisions and Business Expenses	128.63
Miscellaneous Materials and Supplies	165.22
Taxes and Licenses	2,617.54
Office Equipment	243.64
	$ 570,277.13

Grants to the Advanced Technology Training Centre of Saskatchewan — Operating

Subvote 40

Revised Estimate	$ 116,480.00	Expenditure	$ 116,450.00

Grants to University Related Organizations

Subvote 42

Revised Estimate	$ 5,330,700.00	Expenditure	$ 5,319,407.94

Grants:

Campion College	$ 1,263,600.00
Canadian Bureau for International Education	2,140.00
Canadian Theological Seminary	124,338.00
Central Pentecostal College	85,412.00
College of Emmanuel & St. Chad	35,914.00
Luther College	747,800.00
Lutheran Theological Seminary	123,988.00
Saskatchewan Indian Federated College	557,300.00
St. Andrew's College	63,651.00
St. Peter's College	157,941.00
St. Thomas More College	1,802,930.00
University Hospital	5,180.00
University of Regina	300,000.00
University of Saskatchewan	24,690.94
Western Christian College	24,523.00
	$ 5,319,407.94

To Provide for a Net Expenditure (Recovery) of (from) the Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Subvote 43

Statutory Appropriation

Revised Estimate	$ 75,318.89	Receipts	$ 539,475.91
		Disbursements	614,794.80
		Net Expenditure	$ 75,318.89

Human Resources

Subvote 44

Revised Estimate .... **$ 306,800.00** Expenditure .... **$ 305,872.88**

Department Head and Branch Head — Salaries	$ 74,756.46
Permanent Positions — Salaries	174,212.91
Labour Service, Casual and Part-Time Employment	21,763.91
Honorariums, Special Services and Fees	423.80
Allowances, Retiring Gratuities and T.P.H.D.	2,557.61
Differentials, Severance Pay and Standby Pay	2,484.50
Rents, Insurance and Utility Services	840.19
Miscellaneous	133.93
Repairs and Maintenance	130.73
Travelling Expenses	5,629.04
Postage, Communications, Freight and Express	9,448.55
Computer and Word Processing Related Expenses	10,809.14
Contractual Services	1,740.00
Stationery and Office Supplies	487.33
Taxes and Licenses	454.78
	$ 305,872.88

Special Education

Subvote 46

Revised Estimate .... **$ 443,900.00** Expenditure .... **$ 435,704.17**

Department Head and Branch Head — Salaries	$ 60,492.00
Permanent Positions — Salaries	231,923.08
Temporary Positions — Salaries	10,745.00
Labour Service, Casual and Part-Time Employment	25,041.29
Allowances, Retiring Gratuities and T.P.H.D.	1,431.78
Differentials, Severance Pay and Standby Pay	4,611.06
Professional and Technical Services	25,073.00
Advertising and Printing Related Expenses	2,091.77
Miscellaneous	99.88
Travelling Expenses	39,075.15
Postage, Communications, Freight and Express	9,142.11
Computer and Word Processing Related Expenses	10,809.14
Contractual Services	1,408.34
Stationery and Office Supplies	484.08
Scientific and Educational Supplies	12,937.27
Educational, Scientific and Recreational Equipment	339.22
	$ 435,704.17

Correspondence School

Subvote 47

Revised Estimate .... **$ 1,437,600.00** Expenditure .... **$ 1,428,213.04**

Department Head and Branch Head — Salaries	$ 60,492.00
Permanent Positions — Salaries	1,011,194.38
Temporary Positions — Salaries	99,008.84
Labour Service, Casual and Part-Time Employment	24,974.82
Allowances, Retiring Gratuities and T.P.H.D.	2,807.81
Differentials, Severance Pay and Standby Pay	21,515.97
Professional and Technical Services	68,013.60
Rents, Insurance and Utility Services	2,074.12
Advertising and Printing Related Expenses	29,371.27
Repairs and Maintenance	1,406.32
Travelling Expenses	2,819.38
Postage, Communications, Freight and Express	17,918.74
Computer and Word Processing Related Expenses	75,556.46
Contractual Services	3,104.13
Stationery and Office Supplies	3,795.09
Scientific and Educational Supplies	3,178.87
Miscellaneous	195.40
Office Equipment	196.96
Educational, Scientific and Recreational Equipment	588.88
	$ 1,428,213.04

School for the Deaf

Subvote 48

Revised Estimate	**$ 2,291,400.00**	Expenditure	**$ 2,249,758.59**

Permanent Positions — Salaries	$ 1,933,144.33
Temporary Positions — Salaries	28,209.00
Labour Service, Casual and Part-Time Employment	69,646.86
Honorariums, Special Services and Fees	100.00
Allowances, Retiring Gratuities and T.P.H.D.	1,907.99
Differentials, Severance Pay and Standby Pay	26,265.75
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	150.00
Rents, Insurance and Utility Services	8,211.37
Advertising and Printing Related Expenses	1,707.32
Repairs and Maintenance	11,619.17
Travelling Expenses	36,372.72
Postage, Communications, Freight and Express	20,469.19
Contractual Services	7,692.37
Stationery and Office Supplies	3,219.76
Scientific and Educational Supplies	26,036.39
Medical and Hospital Supplies	1,214.44
Provisions and Business Expenses	54,055.17
Miscellaneous	97.83
Vehicle and Equipment Operating Expenses	468.70
Miscellaneous Materials and Supplies	8,981.64
Taxes and Licenses	362.00
Office Equipment	309.23
Furniture, Furnishings and Fixtures	1,822.18
Educational, Scientific and Recreational Equipment	7,632.18
	$ 2,249,758.59

Educational Media Services

Subvote 49

Revised Estimate	**$ 595,400.00**	Expenditure	**$ 589,103.96**

Permanent Positions — Salaries	$ 348,102.10
Labour Service, Casual and Part-Time Employment	63,442.01
Allowances, Retiring Gratuities and T.P.H.D.	2,356.33
Differentials, Severance Pay and Standby Pay	87,822.93
Professional and Technical Services	365.00
Advertising and Printing Related Expenses	2,773.28
Repairs and Maintenance	4,271.64
Travelling Expenses	2,511.17
Postage, Communications, Freight and Express	40,557.28
Computer and Word Processing Related Expenses	12,025.50
Contractual Services	2,131.40
Stationery and Office Supplies	6,183.82
Scientific and Educational Supplies	15,696.15
Miscellaneous Materials and Supplies	435.73
Taxes and Licenses	429.62
	$ 589,103.96

Official Minority Language Office

Subvote 50

Revised Estimate	**$ 2,245,200.00**	Expenditure	**$ 2,239,319.14**

Department Head and Branch Head — Salaries	$ 191,568.23
Permanent Positions — Salaries	91,652.00
Temporary Positions — Salaries	305.48
Labour Service, Casual and Part-Time Employment	350.06
Honorariums, Special Services and Fees	1,032.38
Differentials, Severance Pay and Standby Pay	7,237.58
Professional and Technical Services	2,072.60
Rents, Insurance and Utility Services	2,405.12
Advertising and Printing Related Expenses	39,217.16
Repairs and Maintenance	658.75
Travelling Expenses	51,126.11
Postage, Communications, Freight and Express	23,203.49

Official Minority Languages Office — *(Concluded)*

Computer and Word Processing Related Expenses	17,088.87
Contractual Services	570,635.90
Stationery and Office Supplies	1,920.64
Scientific and Educational Supplies	132,151.66
Provisions and Business Expenses	917.77
Grants and Contributions	1,104,844.53
Taxes and Licenses	449.69
Office Equipment	481.12
	$ 2,239,319.14

Grants:

Arcola School Division No. 72	$	2,275.00
Association Culturelle Franco-Canadienne		52,173.28
Association Jeunesse Fransaskoise Inc		5,000.00
Canadian Music Educators Association		2,400.00
CASLT Conference Committee		10,000.00
Centre for Second Language Instruction		50,586.00
Centre Fransaskois D'Education Permanente		157,500.00
College Mathieu		200,875.00
Commission Culturelle Fransaskoise		63,761.87
Cypress Hills Regional College		10,027.21
Moose Jaw R.C.S.S. Division No. 22		9,020.58
Moose Jaw School Division No. 1		2,725.00
North Battleford R.C.S.S. Division No 16		3,150.00
Parkland School Division No. 63		3,205.00
Prince Albert R.C.S.S. Division No. 6		7,275.00
Regina R.C.S.S. Division No. 81		12,612.75
Regina School Division No. 4 Education Centre		20,975.00
Saskatchewan Archives Board		17,500.00
Saskatchewan Association of Teachers of French		3,300.00
Saskatchewan Institute of Applied Science & Technology		66,156.50
Saskatoon School Division No. 13		16,425.00
Societe Historique de la Saskatchewan		40,238.00
St. Paul's R.C.S.S. Division No. 20		16,050.00
University of Regina		210,675.00
University of Saskatchewan		61,000.00
Payees under $2,000.00		59,938.34
		$ 1,104,844.53

Saskatchewan Library

Subvote 51

Revised Estimate	**$ 1,791,200.00**	Expenditure	**$ 1,788,899.97**

Department Head and Branch Head — Salaries	$	91,584.00
Permanent Positions — Salaries		953,302.74
Temporary Positions — Salaries		26,676.63
Labour Service, Casual and Part-Time Employment		32,602.97
Honorariums, Special Services and Fees		200.00
Allowances, Retiring Gratuities and T.P.H.D.		3,931.53
Differentials, Severance Pay and Standby Pay		4,351.24
Rents, Insurance and Utility Services		417.31
Advertising and Printing Related Expenses		8,346.32
Repairs and Maintenance		746.59
Travelling Expenses		14,313.73
Miscellaneous		6.95
Computer and Word Processing Related Expenses		339,081.14
Contractual Services		65,362.75
Scientific and Educational Supplies		95,543.54
Provisions and Business Expenses		340.44
Miscellaneous Materials and Supplies		1,104.05
Office Equipment		700.00
Educational, Scientific and Recreational Equipment		150,288.04
	$	**1,788,899.97**

Saskatchewan Bureau of Statistics

Subvote 52

Revised Estimate	**$ 267,700.00**	Expenditure	**$ 264,628.33**

Department Head and Branch Head — Salaries	$	58,620.00
Permanent Positions — Salaries		103,599.77
Temporary Positions — Salaries		1,752.18
Allowances, Retiring Gratuities and T.P.H.D.		1,221.17
Miscellaneous		154.75
Rents, Insurance and Utility Services		1,250.38
Advertising and Printing Related Expenses		35,564.43
Travelling Expenses		4,367.62
Postage, Communications, Freight and Express		5,708.75

Saskatchewan Bureau of Statistics — *(Concluded)*

Computer and Word Processing Related Expenses	49,765.00
Contractual Services	497.49
Stationery and Office Supplies	1,403.78
Scientific and Educational Supplies	723.01
	$ 264,628.33

To Provide for the Administrative Expenses of the Teachers' Superannuation Commission

Subvote 53

Revised Estimate .... **$ 663,500.00** Expenditure .... **$ 663,472.81**

Department Head and Branch Head — Salaries	$ 54,144.05
Permanent Positions — Salaries	270,323.00
Temporary Positions — Salaries	13,807.40
Labour Service, Casual and Part-Time Employment	23,599.91
Honorariums, Special Services and Fees	2,970.95
Miscellaneous	87.22
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	2,345.00
Professional and Technical Services	8,531.50
Rents, Insurance and Utility Services	1,606.56
Advertising and Printing Related Expenses	19,650.08
Repairs and Maintenance	552.79
Travelling Expenses	10,218.37
Postage, Communications, Freight and Express	22,795.77
Computer and Word Processing Related Expenses	217,055.49
Contractual Services	2,010.57
Stationery and Office Supplies	8,302.89
Scientific and Educational Supplies	539.70
Provisions and Business Expenses	1,158.65
Office Equipment	3,772.91
	$ 663,472.81

Grants to Schools — Operating

Subvote 54

Revised Estimate .... **$ 330,228,500.00** Expenditure .... **$ 330,228,500.00**

Grants:

Alvin Buckwold Centre	$ 45,369.00
Arcola School Division No. 72	2,924,870.00
Assiniboia School Division No. 69	2,590,501.00
Association Culturelle Franco-Canadienne	80,000.00
Association Jeunesse Fransaskoise Inc	10,000.00
Athol Murray College of Notre Dame	4,086.00
Balcarres School Division No. 87	565,635.00
Battle River School Division No. 60	2,695,366.00
Battleford School Division No. 58	2,504,210.00
Big Butte R.C.S.S.D. No. 39	19,459.00
Biggar School Division No. 50	1,978,504.00
Blaine Lake School Division No. 57	1,834,834.00
Borderland School Division No. 68	2,128,303.00
Briercrest Bible College	261,948.00
Broadview School Division No. 18	2,218,006.00
Buckland Pre-School Co-operative	4,000.00
Buffalo Plains School Division No. 21	4,190,672.00
Canadian Parents for French	25,600.00
Canora School Division No. 37	1,882,884.00
Christ the King R.C.S.S. Division No. 83	122,484.00
College Mathieu	464,805.00
Commission Culturelle Fransaskoise	95,000.00
Cosmo Civic Centre Day Care	6,500.00
Creighton School Division No. 111	1,013,797.00
Cupar School Division No. 28	3,106,539.00
Davidson School Division No. 31	2,004,576.00
Deer Park School Division No. 26	2,870,577.00
Duck Lake French Pre-School	3,400.00
Eastend School Division No. 8	1,371,075.00
Estevan Comprehensive School Board	12,515.00
Estevan R.C.S.S. Division No. 27	1,086,001.00
Estevan Rural School Division No. 62	1,366,380.00
Estevan School Division No. 95	2,009,623.00
Eston-Elrose School Division No. 33	1,535,104.00
Flin Flon School Division No. 46	238,482.34
Grand Coulee School Division No. 110	50,848.00
Gravelbourg School Division No. 109	669,757.00
Gray School Division No. 101	17,048.00
Grenfell School Division No. 92	531,314.00
Gull Lake School Division No. 76	1,192,820.00
Happy Times Preschool	2,808.00
Herbert School Division No. 79	2,551,527.00
Hudson Bay School Division No. 52	4,270,262.00
Humboldt High School Division	577,713.00
Humboldt R.C.S.S. Division No. 15	848,583.00
Humboldt Rural School Division No. 47	4,147,560.00
Humboldt School Division No. 104	366,766.00
Ile a La Crosse School Division No. 112	1,415,324.00
Indian Head School Division No. 19	2,319,768.00
Jean Vanier Developmental Program	3,944.00
Kamsack School Division No. 35	1,935,649.00
Kerrobert School Division No. 44	1,862,679.00
Kindersley Co-op Playschool	2,800.00
Kindersley School Division No. 34	1,348,081.00
Kinistino School Division No. 55	2,268,806.00
La Prematernelle Co-op de Ponteix	2,700.00
Lanigan School Division No. 40	1,659,964.00
Last Mountain School Division No. 29	2,551,736.00

Grants to Schools — Operating — *(Concluded)*

Grants: — (Concluded)

Le Nid des Amis Cooperative	2,375.00
Leader School Division No. 24	1,238,682.00
Lemberg School Division No. 106	295,878.00
Little Tot Day Care	6,500.00
Lloydminster R.C.S.S. Division No. 89	808,60[illegible]0
Lloydminster School Division No. 99	1,366,352.00
Long Lake School Division No. 30	2,326,879.00
Luther College	748,688.00
Lutheran Collegiate Bible Institute	142,159.00
Mankota Our Lady of Fatima R.C.S.S. Division No. 90	92,809.00
Maple Creek School Division No. 17	2,253,850.00
Mathieu R.C.S.S. Division No. 7	202,226.00
Meadow Lake School Division No. 66	6,069,079.00
Melfort School Division No. 100	2,398,283.00
Melville Comprehensive School Board	11,620.00
Melville School Division No. 108	952,683.00
Moose Jaw & District Developmental Society	12,372.00
Moose Jaw R.C.S.S. Division No. 22	2,562,902.00
Moose Jaw School Division No. 1	6,800,833.00
Moosomin School Division No. 9	2,401,251.00
Neudorf School Division No. 96	327,435.00
Nipawin School Division No. 61	5,776,898.00
North Battleford R.C.S.S. Division No. 16	3,354,680.00
North Battleford School Division No. 103	3,743,712.00
Northern Lakes School Division No. 64	3,737,798.00
Northern Lights School Division No. 113	18,336,165.00
Outlook School Division No. 32	2,710,860.00
Oxbow School Division No. 51	1,483,219.00
Parkland School Division No. 63	4,336,620.00
Paynton School Division No. 102	286,440.00
Pense School Division No. 98	254,186.00
Potashville School Division No. 80	3,936,828.00
Prairie View School Division No. 74	1,809,853.00
Prince Albert Comp. High School Board	64,511.00
Prince Albert R.C.S.S. Division No. 6	3,775,464.00
Prince Albert Rural School Division No. 56	6,347,995.00
Prince Albert School Division No. 3	8,512,355.00
Publications Fransaskoises Ltee	7,000.00
Radville School Division No. 67	1,362,544.00
Regina (East) School Division No. 77	2,203,840.00
Regina R.C.S.S. Division No. 81	12,740,827.00
Regina School Division No. 4 Education Centre	25,168,341.00
Rencontre Des Petits	2,650.00
Rivier Academy	197,593.00
Rosetown School Division No. 43	1,701,032.00
Rosthern Junior College	174,124.00
Saskatchewan Valley School Division No. 49	8,977,943.00
Saskatoon (East) School Division No. 41	4,374,789.00
Saskatoon (West) School Division No. 42	5,050,006.00
Saskatoon Association for the Mentally Retarded	24,139.00
Saskatoon Developmental Centre	8,351.00
Saskatoon School Division No. 13	23,246,862.97
S.C.E.P. Centre Society (Regina)	8,961.00
Shamrock School Division No. 38	2,824,361.00
Shaunavon School Division No. 71	2,159,251.00
Society for Educational Visits and Exchanges in Canada	25,000.00
Spiritwood R.C.S.S. Division No. 82	267,548.00
St. Alphonse R.C.S.S. Division No. 2	7,641.00
St. Angela's Academy	57,912.00
St. Gabriel's R.C.S.S. Division No. 23	467,892.00
St. Henry's R.C.S.S. Division No. 5	597,770.00
St. Olivier R.C.S.S. Division No. 12	124,971.00
St. Paul's R.C.S.S. Division No. 20	17,031,919.69
Sturgis School Division No. 45	3,359,999.00
Swift Current Comprehensive High School	38,153.00
Swift Current R.C.S.S. Division No. 11	683,332.00
Swift Current Rural School Division No. 75	3,215,747.00
Swift Current School Division No. 94	3,375,146.00
Thunder Creek School Division No. 78	2,435,404.00
Tiger Lily School Division No. 54	2,384,345.00
Tisdale School Division No. 53	3,971,674.00
Turtleford School Division No. 65	2,786,706.00
Unity R.C.S.S. Division No. 88	270,919.00
Uranium City School Division No. 115	90,200.00
Wadena School Division No. 46	4,245,710.00
Wakaw School Division No. 48	2,781,782.00
Western Christian College	107,547.00
Weyburn Central School Division No. 73	982,932.00
Weyburn R.C.S.S. Division No. 84	706,620.00
Weyburn School Division No. 97	1,762,048.00
Wilcox St. Augustine R.C.S.S. Division No. 91	847,277.00
Wilkie School Division No. 59	2,575,412.00
Wilkie St. George R.C.S.S. Division No. 85	445,312.00
Wolseley School Division No. 25	426,809.00
Wood River School Division No. 70	2,188,599.00
Yorkdale School Division No. 36	4,477,756.00
Yorkton R.C.S.S. Division No. 86	1,533,207.00
Yorkton School Division No. 93	2,359,809.00
Payees under $2,000.00	4,177.00
	$ 330,228,500.00

Grants to Schools — Construction

Subvote 55

Revised Estimate	**$ 62,000,000.00**	Expenditure	**$ 62,000,000.00**

Grants:

Arcola School Division No. 72	$ 456,820.00
Assiniboia School Division No. 69	277,442.00
Balcarres School Division No. 87	79,060.00
Battle River School Division No. 60	1,382,610.00
Battleford School Division No. 58	719,439.00
Biggar School Division No. 50	142,695.00
Blaine Lake School Division No. 57	175,742.00
Borderland School Division No. 68	298,102.00
Broadview School Division No. 18	182,244.00
Buffalo Plains School Division No. 21	1,413,452.00
Canora School Division No. 37	90,447.00
Christ The King R.C.S.S. Division No. 83	35,728.00
Creighton School Division No. 111	155,360.00
Cupar School Division No. 28	859,734.00
Davidson School Division No. 31	261,650.00
Deer Park School Division No. 26	197,063.00
Eastend School Division No. 8	610,609.00

Grants to Schools — Construction — *(Concluded)*

Grants: — (Concluded)

Estevan R.C.S.S. Division No. 27	238,852.00
Estevan Rural School Division No. 62	54,451.00
Estevan School Division No. 95	282,920.00
Eston-Elrose School Division No. 33	224,994.00
Grand Coulee School Division No. 110	62,665.00
Gravelbourg School Division No. 109	3,331.00
Gray School Division No. 101	39,171.00
Grenfell School Division No. 92	108,625.00
Gull Lake School Division No. 76	24,866.00
Herbert School Division No. 79	121,600.00
Hudson Bay School Division No. 52	491,616.00
Humboldt High School Division	23,837.00
Humboldt R.C.S.S. Division No. 15	89,345.00
Humboldt Rural School Division No. 47	496,371.00
Humboldt School Division No. 104	21,901.00
Ile a La Crosse School Division No. 112	86,949.00
Indian Head School Division No. 19	566,442.00
Kamsack School Division No. 35	135,019.00
Kerrobert School Division No. 44	1,050,735.00
Kindersley School Division No. 34	787,881.00
Kinistino School Division No. 55	416,855.00
Lanigan School Division No. 40	320,250.00
Last Mountain School Division No. 29	284,937.00
Leader School Division No. 24	1,357,856.00
Lemberg School Division No. 106	117,654.00
Lloydminster R.C.S.S. Division No. 89	446,982.00
Lloydminster School Division No. 99	736,582.00
Long Lake School Division No. 30	531,675.00
Maple Creek School Division No. 17	350,112.00
Mathieu R.C.S.S. Division No. 7	61,878.00
Meadow Lake School Division No. 66	1,328,975.00
Melfort School Division No. 100	350,040.00
Melville School Division No. 108	151,888.00
Moose Jaw R.C.S.S. Division No. 22	317,399.00
Moose Jaw School Division No.1	1,355,663.00
Moosomin School Division No. 9	424,418.00
Neudorf School Division No. 96	57,660.00
Nipawin School Division No. 61	286,680.00
North Battleford R.C.S.S. Division No. 16	992,460.00
North Battleford School Division No. 103	584,198.00
Northern Lakes School Division No. 64	320,807.00
Northern Lights School Division No. 113	1,957,389.00
Outlook School Division No. 32	251,742.00
Oxbow School Division No. 51	323,309.00
Parkland School Division No. 63	372,951.00
Paynton School Division No. 102	92,264.00
Pense School Division No. 98	139,616.00
Potashville School Division No. 80	957,066.00
Prairie View School Division No. 74	685,300.00
Prince Albert Comp. High School Board	3,000.00
Prince Albert R.C.S.S. Division No. 6	903,192.00
Prince Albert Rural School Division No. 56	1,081,443.00
Prince Albert School Division No. 3	1,299,032.00
Radville School Division No. 67	259,420.00
Regina (East) School Division No. 77	310,011.00
Regina R.C.S.S. Division No. 81	3,264,689.00
Regina School Division No. 4 Education Centre	6,373,249.00
Rosetown School Division No. 43	978,051.00
Saskatchewan Valley School Division No. 49	1,126,350.00
Saskatoon (East) School Division No. 41	1,021,312.00
Saskatoon (West) School Division No. 42	952,938.00
Saskatoon School Division No. 13	5,877,263.00
Shamrock School Division No. 38	196,821.00
Shaunavon School Division No. 71	357,533.00
Spiritwood R.C.S.S. Division No. 82	131,604.00
St. Gabriel's R.C.S.S. Division No. 23	99,634.00
St. Henry's R.C.S.S. Division No. 5	108,436.00
St. Olivier R.C.S.S. Division No. 12	33,259.00
St. Paul's R.C.S.S. Division No. 20	4,506,436.00
Sturgis School Division No. 45	675,621.00
Swift Current R.C.S.S. Division No. 11	10,033.00
Swift Current Rural School Division No. 75	104,794.00
Swift Current School Division No. 94	279,521.00
Thunder Creek School Division No. 78	26,534.00
Tiger Lily School Division No. 54	540,614.00
Tisdale School Division No. 53	578,658.00
Turtleford School Division No. 65	280,983.00
Unity R.C.S.S. Division No. 88	81,928.00
Wadena School Division No. 46	809,831.00
Wakaw School Division No. 48	163,949.00
Weyburn Central School Division No. 73	208,540.00
Weyburn R.C.S.S. Division No. 84	74,175.00
Weyburn School Division No. 97	256,581.00
Wilcox St. Augustine R.C.S.S. Division No. 91	7,674.00
Wilkie School Division No. 59	462,322.00
Wilkie St. George R.C.S.S. Division No. 85	17,426.00
Wolseley School Division No. 25	66,528.00
Wood River School Division No. 70	55,910.00
Yorkdale School Division No. 36	426,055.00
Yorkton R.C.S.S. Division No. 86	101,342.00
Yorkton School Division No. 93	62,934.00
	$ 62,000,000.00

Grants to Libraries

Subvote 56

Revised Estimate	**$ 4,872,000.00**	Expenditure	**$ 4,871,901.88**

Grants:

Beauval Public Library	$ 9,518.20
Chinook Regional Library	518,834.99
Creighton Public Library Board	8,500.00
Ile a la Crosse Public Library	15,000.00
La Loche Library Board	15,000.00
La Ronge Public Library Board	15,000.00
Lakeland Library Region	561,062.77
Montreal Lake Community Library	15,000.00
Palliser Regional Library	494,980.30
Parkland Regional Library	659,796.86
Regina Public Library	334,053.28
Saskatoon Public Library	333,671.06
Southeast Regional Library	574,290.43
Tawowikamik Public Library	15,000.00
Wapiti Regional Library	716,325.61
Wheatland Regional Library	580,087.38
Wisewood Public Library Board	4,781.00
Payees under $2,000.00	1,000.00
	$ 4,871,901.88

Training Programs
Subvote 57

Revised Estimate	**$ 11,848,010.00**	Expenditure	**$ 11,810,168.20**

Allowances and Care of Persons	$ 2,208,542.87
Professional and Technical Services	1,441,350.01
Rents, Insurance and Utility Services	2,348.50
Advertising and Printing Related Expenses	2,089.18
Travelling Expenses	107,550.41
Miscellaneous	39.20
Contractual Services	8,002,679.43
Stationery and Office Supplies	194.04
Scientific and Educational Supplies	23,373.25
Medical and Hospital Supplies	4,258.28
Taxes and Licenses	320.65
Office Equipment	3,800.21
Educational, Scientific and Recreational Equipment	13,622.17
	$ 11,810,168.20

Teachers' Pensions and Cost of Living Bonus
Subvote 58

Revised Estimate	**$ 61,698,500.00**	Expenditure	**$ 61,638,500.00**

Pensions and Benefit Payments	$ 61,638,500.00
	$ 61,638,500.00

Teachers' Group Life Insurance — Government Contribution
Subvote 59

Revised Estimate	**$ 962,200.00**	Expenditure	**$ 960,288.68**

Pensions and Benefit Payments	$ 960,288.68
	$ 960,288.68

Payments Pursuant to The Teachers' Dental Plan Act
Subvote 60

Revised Estimate	**$ 2,205,900.00**	Expenditure	**$ 1,805,579.96**

Professional and Technical Services	$ 86,900.00
Pensions and Benefit Payments	1,718,679.96
	$ 1,805,579.96

Technical Institutes including Grant to the Saskatchewan Institute of Applied Science and Technology
Subvote 61

Revised Estimate	**$ 51,194,910.00**	Expenditure	**$ 51,171,870.45**

Department Head and Branch Head — Salaries	$ 165,866.33
Permanent Positions — Salaries	21,968,715.36
Temporary Positions — Salaries	1,447,697.19
Labour Service, Casual and Part-Time Employment	5,118,358.20
Honorariums, Special Services and Fees	135,283.95
Allowances, Retiring Gratuities and T.P.H.D.	24,160.74
Differentials, Severance Pay and Standby Pay	530,293.17
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	150.00
Professional and Technical Services	87,549.40
Rents, Insurance and Utility Services	287,763.87
Advertising and Printing Related Expenses	127,328.41
Repairs and Maintenance	204,677.66
Travelling Expenses	605,023.86
Relocation Expenses	93,076.21
Postage, Communications, Freight and Express	404,272.04
Computer and Word Processing Related Expenses	1,180,906.71
Contractual Services	802,690.05

Technical Institutes and Grants to the Saskatchewan Institute of Applied Science and Technology — *(Concluded)*

Stationery and Office Supplies	130,478.52
Scientific and Educational Supplies	1,732,107.75
Medical and Hospital Supplies	1,052.34
Provisions and Business Expenses	6,671.88
Clothing and Clothing Material	3,983.39
Coal, Wood and Other Fuels	11,060.61
Vehicle and Equipment Operating Expenses	28,647.02
Maintenance and Construction Materials	679.12
Miscellaneous Materials and Supplies	62,412.38
Grants and Contributions	15,680,730.87
Taxes and Licenses	203,422.57
Trucks, Trailers and Other Motor Vehicles	2,450.00
Office Equipment	67,647.49
Educational, Scientific and Recreational Equipment	418,944.65
Construction, Farming and Maintenance Equipment	636.88
Miscellaneous Property	789.65
Foreign Exchange, Commission Charges and Other Bank Charges	2,072.00
	$ 51,537,600.27
Less: Reimbursement — Training Costs from Community Colleges	365,729.82
	$ 51,171,870.45

Grants:

Saskatchewan Institute of Applied Science & Technology	$ 15,680,730.87
	$ 15,680,730.87

Education Outreach Fund

Subvote 63

Revised Estimate .... **$ 2,260,000.00** Expenditure .... **$ 2,253,152.83**

Allowances and Care of Persons	$ 7,516.00
Professional and Technical Services	1,043.68
Rents, Insurance and Utility Services	1,141.40
Advertising and Printing Related Expenses	241,037.82
Repairs and Maintenance	271.53
Travelling Expenses	16,261.36
Postage, Communications, Freight and Express	2,129.13
Contractual Services	1,421,994.44
Stationery and Office Supplies	381.24
Scientific and Educational Supplies	1,068.03
Provisions and Business Expenses	149.11
Grants and Contributions	559,667.00
Taxes and Licenses	492.09
	$ 2,253,152.83

Grants:

Chinook Regional Library	$ 6,000.00
Lakeland Library Region	6,000.00
Luther College	100,000.00
Northlands Career College La Ronge	92,200.00
Office of International Model United Nations Conference	41,667.00
Palliser Regional Library	6,000.00
Parkland Regional Library	6,000.00
Read Saskatoon	4,000.00
Regina Public Library	6,000.00
Saskatchewan Community Colleges Trustees Association	5,000.00
Saskatchewan Institute of Applied Science & Technology	4,300.00
Saskatoon Public Library	6,000.00
Southeast Regional Library	6,000.00
Stella	82,500.00
University of Regina	3,000.00
University of Saskatchewan	141,000.00
Wapiti Regional Library	6,000.00
Western Canada Inter-Jurisdictional District Education Program	20,000.00
Wheatland Regional Library	6,000.00
Payees under $2,000.00	12,000.00
	$ 559,667.00

Payments to The Saskatchewan Property Management Corporation

Subvote 64

Revised Estimate .... **$ 23,383,000.00** Expenditure .... **$ 23,361,316.48**

Rents, Insurance and Utility Services	$ 22,416,916.58
Postage, Communications, Freight and Express	943,717.88
Contractual Services	682.02
	$ 23,361,316.48

Members of the Executive Council

Subvote 65

Statutory Appropriation

Revised Estimate	$ 35,233.88	Expenditure	$ 35,233.88

Ministers of the Crown	$ 28,326.88
Legislative Secretaries	6,907.00
	$ 35,233.88

Supplementary Book Grants to Libraries

Subvote 66

Revised Estimate	$ 500,000.00	Expenditure	$ 500,000.00

Grants:

Chinook Regional Library	$ 58,500.00	Parkland Regional Library	85,500.00
Creighton Public Library Board	3,000.00	Southeast Regional Library	87,000.00
Ile a la Crosse Public Library	3,000.00	Tawowikamik Public Library	3,000.00
La Loche Library Board	3,000.00	Wapiti Regional Library	82,500.00
La Ronge Public Library Board	3,000.00	Wheatland Regional Library	61,500.00
Lakeland Library Region	64,500.00	Wisewood Public Library Board	3,000.00
Montreal Lake Community Library	3,000.00	Payees under $2,000.00	500.00
Palliser Regional Library	39,000.00		$ 500,000.00

Student Aid Operations

Subvote 67

Revised Estimate	$ 2,323,600.00	Expenditure	$ 2,322,998.73

Department Head and Branch Head — Salaries	$ 28,889.85
Permanent Positions — Salaries	494,294.03
Temporary Positions — Salaries	368,460.83
Labour Service, Casual and Part-Time Employment	109,491.86
Honorariums, Special Services and Fees	62,922.31
Allowances, Retiring Gratuities and T.P.H.D.	7,208.30
Differentials, Severance Pay and Standby Pay	47,750.00
Professional and Technical Services	55,805.46
Rents, Insurance and Utility Services	4,330.84
Advertising and Printing Related Expenses	93,614.78
Repairs and Maintenance	2,237.72
Travelling Expenses	7,176.23
Relocation Expenses	1,570.93
Postage, Communications, Freight and Express	55,723.90
Computer and Word Processing Related Expenses	876,833.38
Contractual Services	45,230.97
Stationery and Office Supplies	15,363.89
Scientific and Educational Supplies	418.75
Taxes and Licenses	10,495.60
Office Equipment	35,038.10
Miscellaneous	141.00
	$ 2,322,998.73

Grants to Saskatchewan Universities — Repayment of Principal and Interest on Capital Loans from The Saskatchewan Property Management Corporation

Subvote 68

Revised Estimate	$ 5,414,400.00	Expenditure	$ 5,414,368.00

Grants:

University of Regina	$ 2,148,584.00
University of Saskatchewan	3,265,784.00
	$ 5,414,368.00

Total — Department of Education	**$ 765,386,190.41**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote. Payments are reported for:

1. Education
2. (a) Saskatchewan Book Bureau Revolving Fund
   (b) Kelsey Institute of Applied Arts and Sciences Revolving Fund
   (c) Saskatchewan Technical Institute Revolving Fund
   (d) Wascana Institute of Applied Arts and Sciences Revolving Fund
   (e) Prince Albert Institute of Applied Arts and Sciences Revolving Fund

Department of Education Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Achen, Deborah D.	$ 36,908.28	$ ....
Achtymichuk, Donald	35,315.74	....
Adair, L. Wayne	47,724.00	6,984.95
Adams, Karen G.	61,860.00	....
Adams, Katy	41,685.30	....
Adams, Michele T.	20,338.33	....
Adolf, Clifford C.	23,841.00	....
Akre, Kenneth M.	36,588.00	8,804.47
Allan, Mary Ann	29,573.64	....
Allen, Dale A.	30,501.00	....
Allen, Greta	40,668.00	....
Allen, William D.	33,054.00	....
Alton, Timothy L.	28,591.20	....
Amundson, Deborah Anne	32,084.64	....
Anaka, Elizabeth A.	29,220.00	....
Andersen, Nels W. A.	28,647.00	....
Anderson, Albert H.	34,344.00	....
Anderson, Allison I.	26,683.63	....
Anderson, Dianne	29,290.91	....
Anderson, James B.	24,851.36	....
Anderson, Loye	27,583.00	....
Anderson, William	20,735.83	....
Anderson, Yvonne Marie	24,183.22	....
Antonini, Mardelle V.	38,196.00	....
Antonio, Maureen	28,485.48	....
Archambault, Rene W.	52,812.00	8,757.68
Arkell, Robert N.	49,927.92	....
Armstrong, Sherry	21,452.64	....
Arndt, Walter	25,814.79	....
Arner, Ken	28,647.00	....
Arora, Ved P.	42,204.00	....
Asher, Marcella D.	25,812.00	....
Ashworth, Barbara H.	23,629.71	....
Assman, Brenda	20,094.00	....
Ast, Harley J.	31,806.00	....
Atsu, Allan E.	31,122.00	....
Ayers, Timothy D.	21,840.08	....
Ayotte, Garry	29,163.52	....
Bacon, Patricia E.	25,812.00	....
Badowich, Evelyn M.	23,928.00	....
Baggenstos, Alfred	31,362.00	....
Bakay, George	45,792.00	....
Baker, Donna L.	24,096.00	....
Baldwin, David K.	21,022.96	....
Baldy, Theresia R.	25,013.70	....
Ball, Herbert C.	25,763.33	....
Barber, Barry M.	31,661.00	....
Barber, D. Robert	33,210.00	....
Barlow, Cameron	29,552.08	....
Bartlett, Tom A.	22,058.68	....
Bartsch, Edward	24,791.00	....
Basi, Santokh S.	33,090.00	....
Basiove, Boris C.	32,742.00	....
Baskwill, D. F. Samantha	30,501.00	....
Basky, Sheilagh	23,841.00	....
Bast, Kenneth	27,576.16	....
Bastian, Marvin O.	29,033.00	....
Bateson, Nancy A.	30,501.00	....
Baum, Rose Ann	27,333.33	....
Baxter, Gordon M.	23,471.11	....
Bazuk, Ronald	32,851.00	....
Beach, James E.	33,210.00	2,349.49
Beaubien, Laval A.	28,647.00	....
Beaudry, Gilbert	36,588.00	2,115.34
Beaumont, Carmen M.	20,868.74	....
Beckwermert, J. G.	34,538.40	....
Beckwermert, Maria	25,812.00	....
Beedle, Judith L.	30,387.00	....
Belhumeur, Darlene	36,300.00	....
Bell, John R.	24,023.35	....
Bell, Lewis M. K.	24,775.00	....
Bellamy, Debra J.	26,878.00	....
Bellamy, Frank W.	31,784.93	....
Bellin, Dale K.	47,724.00	7,818.84
Benesh, Ann H.	24,816.00	....
Benson, Michael O.	48,802.43	2,054.12
Berezny, William	30,891.07	....
Bergen, Bobby J.	28,899.00	....
Berquist, Terence	39,073.48	....
Berthiaume, Robert J.	34,677.00	....
Bertrand, Helen	40,253.60	....
Bethell, Lorraine	28,647.00	....
Bilkhu, Bina K.	24,718.41	....
Biss, John W.	60,492.00	3,774.75
Black, Karen Morgan	20,391.75	....
Black, William	46,581.00	....
Blackwell, Cynthia K.	20,088.00	....
Blair, Margaret E.	31,806.00	....
Blakely, Beverly I.	31,806.00	....
Blasko, Gail Mary	20,831.94	....
Blaz, Joseph R.	31,806.00	....
Blyth, Gordon Lionel	23,256.00	....
Bocking, Ronald J.	27,413.00	....
Boczulak, Denise A. M.	32,506.14	....
Bodnar, Michael	29,781.00	....
Boechler, Erich J.	29,403.00	....
Boechler, Richard A.	21,372.08	....
Borowko, Maxine H.	28,397.44	....
Bourassa, Maurice	23,045.97	....
Bouvier, Jeannine T.	25,758.00	....
Bowers, Patrick	29,842.96	....
Bowman, Glenn Marvin	22,725.85	....

Education Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Boxall, Anne	25,812.00	....
Boyko, Michael	28,647.00	....
Boyle, Russell G.	30,035.99	....
Boyle, Wendy	20,170.88	....
Braaten, Mona J.	28,647.00	....
Bracken, Darlene D.	23,244.58	....
Braithwaite, George	29,333.52	....
Brandson, Thorkell J.	31,806.00	....
Bratt, Ethel Mae	26,928.18	....
Braun, Arthur	23,657.92	....
Brickner, Donald	20,853.00	2,559.70
Brittain, John	28,723.20	....
Brooks, Frank	20,475.06	....
Brose, Linda	30,521.41	....
Brown, George M.	40,332.94	....
Brown, James H.	29,781.00	....
Brown, Mary Jane	23,535.20	....
Brown, Ronald E.	22,543.58	....
Brunas, Irvin A.	55,692.00	6,776.78
Brunskill, Donna D.	20,435.67	....
Buck, Susan	20,572.80	....
Buckley, Gaile	20,024.25	....
Buettner, John Henry	27,639.00	....
Bujea, John	32,018.04	....
Bundus, Dianne	22,656.00	....
Burk, James E.	29,673.00	....
Burrell, Boyd	31,721.04	....
Burrell, Herman D.	29,232.00	....
Burrow, Stanley H.	46,356.00	....
Butler, Richard E.	33,210.00	....
Butler, T. Joyce	29,819.61	....
Button, Larry E.	28,647.00	....
Buzash, Ernest A.	28,647.00	....
Calder, Dearle	29,781.00	....
Calkins, Patricia	44,628.00	....
Calnek, Leigh R.	55,992.00	....
Cameron, B. Delee	44,880.00	....
Cameron, Murray A.	29,219.94	....
Campbell, Bert W.	30,768.00	....
Campbell, Duncan L.	22,358.53	....
Campbell, Joylene	43,356.00	....
Campbell, Reginald R. B.	29,378.00	....
Cape, Russell L.	56,933.31	....
Carle, Susan	25,335.00	....
Carlson, James G.	21,215.14	....
Carlson, Larry C.	47,724.00	....
Carr, Barbara A.	44,179.80	....
Carroll, Natalia M.	26,897.46	....
Cassidy, Louise F.	34,677.00	....
Castle, John A.	37,809.00	....
Chad, Margaret M.	30,501.00	....
Chambers, Diane	22,526.03	....
Charlton, Mary-Lynn	41,343.50	2,239.13
Chastakoff, Carol Lynn	45,003.74	....
Chatfield, Edward J.	21,320.72	....
Chauhan, Gaitri	22,656.00	....
Cheney, Kathleen	28,647.00	....
Chilson, Gordon R.	23,841.00	....
Chow, Kim S.	33,885.00	....
Christbason, Shirley	25,571.97	....
Christiansen, Terrance	31,806.00	....
Chudy, David R.	33,062.86	....
Chuka, Sharon L.	27,708.00	....
Chyzowski, Theresa Ann	42,276.00	....
Clairmont, Robert G.	28,647.00	....
Clark, Elaine C.	40,668.00	....
Clarke, Gregg	20,464.36	....
Cleghorn, Ronald Doug	27,225.00	....
Clements, Sheila	35,267.48	....
Cleveland, Earle W.	31,104.60	3,173.47
Coghill, Rita	23,490.54	....
Colin, Mary E.	25,320.00	....
Conley, Carol D.	23,714.98	....
Conrad, Eric L.	24,371.89	....
Cook, Barbara	20,244.00	....
Cook, John B.	30,501.00	....
Cool, Anita Ann-Marie	28,353.60	2,358.62
Coomber-Bendtsen, Linda	30,735.50	....
Copeland, Alan J.	31,122.00	....
Copeman, Arleen F.	41,487.75	....
Corbett, Vernon F.	26,386.74	....
Costante, Kevin	59,217.50	2,054.65
Cotton, Frances Ruth	34,069.00	....
Coulthard, William J.	33,210.00	....
Coupland, Joan	40,835.48	....
Cousin, Robert J.	47,724.00	2,375.69
Coutu, Kenneth P.	26,835.00	....
Cowie, Molly A.	25,837.92	....
Crawford, Gary	30,297.66	....
Creighton, Harlan	29,037.89	....
Creswell, Marion	30,509.80	....
Cross, Barbara J.	20,665.70	....
Crosthwaite, Elizabeth H.	75,228.00	....
Crosthwaite, Ethel A.	29,735.70	....
Cummings, Calvin D.	25,910.56	....
Curtiss, Paul	29,664.96	....
Cutter, Stephen N.	33,980.20	....
Cyca, Terry Lynn	24,820.29	....
Cychmistruk, Ernie S.	26,970.00	2,637.19
Dahiya, Zila S.	40,668.00	....
Dahl, Harry George	47,724.00	6,467.90
Dahlem, Anne	25,743.00	....
Dahlman, Gary B.	25,812.00	....
Dailey, Allan P.	30,313.00	....
Daoust, Gerald	28,647.00	....
Darichuk, Marie E.	30,513.96	....
Darroch, Dennis D.	29,781.00	....
Dasgupta, Mrinmoy K.	32,613.00	....
Dash, Ron F.	30,501.00	....
Daum, S. Gregory	30,866.88	....
Davall, Karen F.	34,500.00	....
David, Evelyn J.	21,100.17	....
Davidson, Donald E.	31,806.00	....
Daviduk, John L.	37,500.00	....
Dean, Bert	24,874.61	....
Deibert, Francis A.	40,471.00	2,185.05
Denis, Marybelle A.	31,868.91	....
Denluck, Benjamin R.	41,220.00	....
Deranger, Donald	43,464.24	....
Derbowka, Gail	30,526.44	....
Deschambeault, Frank	28,934.28	....

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Desnomie, Beatrice	22,656.00	....
Diaczyszyn, Michael J	28,647.00	....
Dickson, Les D.	29,983.86	....
Dilsner, Helmut	20,460.00	....
Dinter, Lawrence	46,164.00	....
Dixon, David J	56,424.76	....
Dixon, Edward L.	25,085.00	....
Dixon, James E	37,674.00	....
Dixon, Sharon J	32,989.74	....
Dobbelsteyn, J. Kevin	37,740.00	....
Dodge, Keith W	29,090.52	....
Dolejsi, Karen M	26,688.00	....
Dolter, Joan Ann	23,051.88	....
Domshy, Leona O	28,647.00	....
Donald, Lawrence D.	21,260.00	....
Doner, Fern	20,802.92	....
Donnelly, Deborah	34,620.03	....
Donnelly, Robert W.	20,951.15	....
Doucette, Betty	37,866.12	....
Douglas, Alvin C	29,781.00	....
Douglas, Frederick C.	24,267.42	....
Douglas, Jocelyn	28,771.90	....
Driver, Margaret E	30,673.19	....
Drozda, Donald G.	64,728.00	4,944.15
Dudgeon, Joan	30,139.64	....
Dueck, Donald R.	27,310.14	....
Duesterbeck, Florence	36,936.82	....
Dufour, Margaret	28,498.54	....
Dukart, Susan	20,892.28	....
Dumelie, Joseph Gilbert John	65,723.56	....
Duperreault, Marilyn J	35,864.00	....
Dupuis, Richard L.	28,647.00	....
Durnin, Ronald E.	23,841.00	....
Dutchak, Delores V.	22,080.00	....
Dyck, Peter W	75,408.71	2,460.80
Dyker, Cheryl L.	30,548.70	....
Dzaka, Christian K.	29,383.92	....
Ealey, Myrna L	20,415.87	....
Earl, James L. A	29,347.40	....
Easton, Dorothy M.	22,656.00	....
Eaton, Carol L. C.	34,767.00	....
Eberts, Richard G.	28,647.00	....
Eger, Patricia	22,260.42	....
Eger, Wayne G.	50,604.00	....
Eiserman, Dorothy	30,535.98	....
Eldeiry, Mary M.	29,781.00	....
Ellard, Kel	31,190.00	....
Ellis, Leslie R.	30,638.77	....
Ellis, William Eric	32,976.75	....
Elsasser, Elsie B.	22,656.00	....
Empey, Albert E	29,781.00	....
Enick, Gerald M	38,196.00	....
Erber, Larry G	28,053.00	....
Erhardt, Wayne Lyle	22,498.69	....
Erickson, John A.	23,507.00	....
Ermel, Diana	31,371.00	....
Essex, Dwight	21,968.88	....
Evancio, Edward W.	38,938.00	....
Evans, Alan C.	21,469.14	....
Evans, Carol L.	25,869.36	....
Evans, Dennis	25,812.00	....
Evans, Roberta	30,532.54	....
Ewasienko, Eileen	25,637.73	....
Ewen, Richard S.	36,989.85	4,716.23

	Salaries	*Travel*
Exner, Laura R	21,796.68	....
Fafard, Patrick P.	28,647.00	....
Fawcett, Gary	23,608.51	....
Fehr, Dolores H.	33,700.00	....
Fehr, Susan	41,071.56	....
Fellner, Norma	25,146.35	....
Felstrom, Joanne	32,335.54	....
Feniuk, David J	31,505.00	....
Ferguson, Kenneth R.	28,305.00	....
Ferguson, Linda	29,083.56	....
Fey, Kay	24,463.73	....
Fines, Dent E.	37,406.52	....
Finnestad, Kenneth	42,408.00	....
Finucan, Kerry	22,438.82	....
Firak, Dr. Joseph	47,799.00	....
Fischer, Reuben S.	21,729.96	....
Fisher, Christopher G	34,198.97	....
Fitzgerald, Kenneth W.	25,812.00	....
Fladager, Larry	30,343.00	....
Fleece, Murray W	30,501.00	....
Fleming, Janet H.	30,728.38	....
Florence, Allan W	25,753.60	....
Flynn, Margaret E	31,806.00	....
Foss, Garry V	30,147.76	....
Foster, Corey M	26,557.68	....
Franck, E. Peter	22,313.04	....
Frank, David C	31,806.00	....
Franks, Terri	27,392.31	....
Frederick, Louise	28,588.06	....
Freier, Dolores	27,708.00	....
Frey, Stan	50,460.00	....
Friesen, Blake	32,118.00	....
Friesen, Donald	29,505.60	....
Frith, Constance G	31,806.00	....
Frohman, Miriam E	22,695.21	....
Fuhro, Laurie N	26,374.27	....
Fulbier, Cecile	22,656.00	....
Gadd, Lois M.	24,104.22	....
Galbraith, Helen E	40,668.00	....
Gall, Donald L.	28,647.00	....
Gallagher, Sharon Dianne	34,677.00	....
Gallo, Donald F	37,433.50	....
Gannon, Keith L.	34,677.00	....
Garbutt, Heather L	30,751.91	....
Gaucher, Gerald G.	30,851.00	....
Gaudet, Emile A	28,647.00	....
Gaudet, Fabien F	32,454.00	....
Gauthier, Arthur F.	31,806.00	....
Gebauer, Kevin	24,165.00	....
Geres, James E	34,710.80	....
German, Frederick A.	29,523.96	....
Gervais, Robert J.	48,943.00	3,875.27
Getzlaf, Birthe	20,781.00	....
Gibbens, Douglas G	29,081.52	....
Gibson, James W.	23,350.72	....
Gieni, Ludwig O'Neil	24,956.33	....
Giesbrecht, Ann M.	33,336.00	....
Gilbert, Evelyn Lee	28,647.00	....
Gilbertson, Joanne M	24,637.12	....
Gilkes, David G.	30,501.00	....
Gillies, Dennis	29,403.00	....
Gillies, Herbert	38,621.43	....
Gilmore, Michael J.	28,647.00	....

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Gingras, Dianne H.	27,949.55	....
Gladson, Donald L.	45,792.00	3,439.51
Gladwell, Edward A.	22,090.02	....
Gledhill, John E.	23,922.00	....
Glen, Gordon S.	30,501.00	....
Goddard, Donald P.	40,139.21	2,287.03
Going, Larry J.	29,781.00	....
Goldberg, Dr. Herbert Leonard	20,076.38	....
Golding, Earl Maurice	44,808.48	....
Goranson, J. Gail	24,717.52	....
Gorkoff, Alexander	29,109.15	....
Gould, Lloyd	23,088.96	....
Graham, Marjorie	32,576.59	....
Grant, Larry G.	30,501.00	....
Gray, Gloria	21,689.27	....
Gray, Janet I.	36,577.00	....
Gray, Lynne	31,373.00	....
Green, Fern	29,280.96	....
Green, Shirley E.	39,120.00	....
Green, Stanley A.	28,887.88	....
Greening, John	22,980.65	5,973.58
Greenough, Sandra	23,959.18	....
Greenshields, Garry	29,625.00	....
Greenshields, Gwen E.	30,433.22	....
Greenwood, Hamilton	27,935.00	....
Gregor, Gary	28,747.00	....
Griswold, Garvin F.	28,647.00	....
Gross, Heddy	28,024.84	....
Grosse, Kenneth G.	34,023.56	....
Grossman, Clara H.	23,928.00	....
Grothe, Lynn	23,801.92	....
Grovestine, Brian	28,647.00	....
Gruber, Arlene V.	23,403.18	....
Grychowski-Whitehead, Loraine	30,523.53	....
Grychowski, Ernest	23,256.00	....
Guillemont, Roger F.	28,647.00	....
Gulash, Lorna M.	27,423.56	....
Gulka, Bertha M.	24,816.00	....
Gustilov, Delphine I.	21,120.00	....
Haberstock, Lorne	31,806.00	....
Haczkewicz, Deborah L.	24,816.00	....
Haight, Alan L.	28,647.00	....
Haire, Victor V.	25,812.00	....
Hall, Audrey Caroline	30,501.00	....
Halliday, Joanne D.	38,196.00	....
Halstead, David H.	32,586.00	....
Hamilton, Dan C.	39,994.14	....
Hamilton, Grant A.	27,061.42	....
Hammer, Reginald B.	28,647.00	....
Hammond, Ronald P.	28,647.00	....
Hanley, Sharon E.	20,363.07	....
Hanna, Gerald Wayne	37,809.00	....
Hanna, Mary Anne	31,806.00	....
Hanna, Roger D.	34,908.18	....
Hanson, Cheryl D.	48,008.00	....
Hanson, Louise	25,812.00	....
Hantelman, Anita L.	22,938.21	....
Harding, Shirley G.	25,617.00	....
Hargarten, Elaine A.	31,806.00	....
Harpell, John M.	32,457.21	2,971.03
Harris, Gerald P.	29,781.00	....
Harrison, Clifford B.	30,501.00	....
Harrison, Diane P.	21,123.75	....
Harrison, Tejwant K.	29,834.61	....
Hase, Werner A.	40,668.00	....
Hastings, Dr. Lionel E.	54,099.00	....
Hawley, David E.	50,402.95	2,327.47
Hazelwood, Jody	25,984.08	....
Hazen, Edith R.	36,588.00	2,358.52
Heck, Judy	29,310.00	....
Heese, Richard F.	20,925.00	....
Hegel, Richard	37,455.84	4,755.27
Hehn, Alice E.	26,243.82	....
Hein, Theodore C.	31,806.00	....
Heinrich, Violet A.	28,672.97	....
Heinrichs, Doralyn F.	23,928.00	....
Heisler, George H.	26,874.00	....
Heit, Mary Louise	41,497.00	....
Hellquist, Wayne A.	32,030.00	....
Henderson, Delmond	43,090.80	....
Henderson, Gordon R.	31,806.00	....
Hendry, Lynn	22,656.00	....
Hepp, Kenneth F.	47,724.00	....
Hepting, Merv	28,017.00	....
Hepworth, Hon. Lorne H.	28,326.88	4,617.65
Herback, Lois E.	54,482.25	....
Herd, Agnes M.	52,095.12	....
Hergott, Alvin W.	50,972.98	5,607.75
Herle, Wendelin A.	52,064.84	....
Heron, Barry K.	30,501.00	....
Heska-Willard, Darlene	29,809.50	....
Hickey, Dean J.	23,454.00	....
Hicks, Calvin W.	30,181.00	....
Hicks, Debra L.	26,355.64	....
Hidlebaugh, W. Murray	33,210.00	....
Hiebert, Joan L.	30,549.60	....
Hill, G. Roger	29,232.00	....
Hill, Neil S.	32,679.00	....
Hill, Rowlatt A.	24,788.79	....
Hill, Stanley	26,928.18	....
Hills, Judith A.	25,812.00	....
Hindley, Joseph R.	33,839.26	....
Hinks, Karen	20,230.11	....
Hinz, Sylvia M.	33,210.00	....
Hnatow, Carol	21,041.98	....
Hobbs, Robert S.	26,737.20	....
Hodsman, John R.	22,715.91	....
Hoedel, Janet	30,746.00	....
Hoffmann, Robert	22,796.62	....
Hogg, Darrel	45,792.00	....
Holland, Mark K.	21,840.00	....
Holowatuk, Brenda Ann	21,120.00	....
Holowaty, Jean	25,209.72	....
Holt, Dennis L.	45,508.80	....
Holt, William A. J.	24,168.35	....
Hood, Maureen L.	27,387.72	....
Horsman, Kenneth R.	66,824.95	....
Howat, Lyle K.	23,031.00	....
Howe, Della	34,881.58	....
Howie, Shirley Ruth	23,661.68	....
Howse, Gloria M.	21,909.42	....

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Hrycay, Rudolph	42,408.00	....
Hudson, Lisa	21,589.39	....
Hurd, Michael G.	24,423.00	....
Husband, Catherine	22,917.43	....
Hutchinson, Lucille E.	21,672.70	....
Hutchinson, Terry	28,647.00	....
Imhoff, Holley L.	31,804.22	....
Ingham, Glen A.	29,781.00	....
Inverarity, Donna Jean	26,765.50	....
Inverarity, Wayne	26,811.00	....
Ivanochko, Robert W.	32,969.07	....
Jackson, Helen Mary	22,242.34	....
Jackson, Judith E.	27,035.69	....
Jackson, Linda J.	30,282.29	....
Jakes, Richard G.	33,727.14	....
Jakes, Robert D.	26,751.00	....
Jarbeau, Jean	28,647.00	....
Jaster, Kathleen	36,996.00	....
Jawniak, Ted J.	32,852.14	....
Jelinski, Keith R.	28,647.00	....
Jensen, Diane P.	30,501.00	....
Jezegou, Madeleine	22,656.00	....
Jodrey, J. K.	28,899.00	....
Johanson, Vernna	20,001.78	....
Johnson, Campion	24,521.00	....
Johnsrude, Arlene	21,243.10	....
Johnston, Donald G.	35,417.16	....
Jones, F. Joan	37,566.00	....
Jones, Gayle E. A.	30,501.00	....
Jones, Gloria Faye	22,656.00	....
Jones, Thomas E.	29,824.20	....
Josvanger, D. Laurel	31,806.00	....
Jule, Louis Y. N.	33,862.81	....
Kabrud, Wendy L.	24,816.00	....
Kalmakoff, William	39,721.77	2,517.14
Kapila, Krishan C.	42,408.00	....
Katchorek, Rodney	34,957.00	....
Kayter, Shirley M.	24,816.00	....
Keegan, R. Brian	26,970.00	2,348.69
Keele, Bruce E.	37,809.00	....
Keeler, Russell Craig	28,456.02	....
Keen, Valentine F.	38,796.00	3,144.66
Keenan, Graham W.	55,296.00	....
Kefford, Candace K.	30,501.00	....
Kefford, W. George	23,239.63	....
Keirnes-Young, Barbara J.	47,710.68	....
Kellington, Merlin	45,792.00	2,608.22
Kelly, Patricia	20,637.00	....
Kennedy, Marjorie E.	31,806.00	....
Kennedy, Michael P. J.	33,785.04	....
Kerr, James	28,647.00	....
Kerr, Shirley Yvonne	30,551.76	....
Keys, Wayne E.	44,886.80	....
Kezar, L.	28,647.00	....
Khakhar, Vijay S.	42,408.00	....
Khanna, S. L.	32,454.00	....
Kia'i, Mehran A. S.	31,686.00	....
Kilmer, Carl	30,704.34	....
Klassen, Jacob (Jack)	24,190.23	....
Klein, Evelyn	30,399.33	....
Kleisinger, Gerald J.	31,491.30	....
Klepp, Donald M.	33,210.00	....
Kluk, Gladis M.	27,068.52	....
Knox, Robert L.	23,841.00	....
Knuth, Norma J.	31,566.91	....
Kolebaba, Richard	33,210.00	....
Konecsni, Jerome R.	30,930.30	....
Kononoff, Wallace P.	33,885.00	....
Korchinski, Pat L.	20,717.40	....
Kozak, Cathy L.	26,221.48	....
Kozak, Katherine	31,841.64	....
Kraft, David S.	37,809.00	....
Kramer, Charlene A.	34,500.00	....
Kraus, Brian James	34,188.00	....
Krauss, Donald A.	29,053.22	....
Krawetz, Donna Alanna	55,114.61	....
Krietemeyer, Janice	23,952.71	....
Krueger, Conrad	20,088.00	....
Kruger, Joan M.	31,806.00	....
Krywchuk, John	30,208.00	....
Kryzanowski, Felix	45,792.00	8,152.24
Kuntz, George A.	29,410.92	....
Kuntz, Karen M.	20,293.51	....
Kutarna, Emil F.	31,824.90	....
Kutarna, Jacob A.	60,492.00	6,589.70
Kutasi, L. Tibor	31,516.00	....
Labine, Lorraine A.	30,240.31	....
Lacharity, Allan	28,647.00	....
Laing, Donald W. J.	25,120.30	....
Lajeunesse, Donna F.	21,380.41	....
Lakhani, Sher Mohammed	47,724.00	6,213.43
Lalonde, Sandra	29,455.90	....
Lalonde, Thomas A.	20,267.84	....
Landau, Rebecca A.	32,104.24	....
Landgraf, John A.	27,896.40	....
Landry, Audrey Kathleen	23,270.36	....
Lang, Erich J.	25,472.00	....
Lang, Loverne	22,104.00	....
Lapchuk, Alexander P.	40,668.00	....
Lapointe, Leta D.	23,463.45	....
Lapointe, Peter J.	33,183.70	....
Large, James A.	28,647.00	....
Larkin, Patrick G.	28,647.00	....
Larson, Harold	28,108.50	....
Lasher, Denise	30,532.86	....
Lavergne, Jocelyn M.	27,305.38	....
Lazurko, Yurij J.	31,806.00	....
Leach, John F.	32,018.04	....
Ledingham, Rita M.	30,501.00	....
Ledingham, Sandra	28,013.28	....
Lee, Man C.	23,337.84	....
Leko, William	28,647.00	....
Leontowicz, Ronald H.	29,536.92	....
Leslie, Norval	31,806.00	....
Leuschen, Adrian A.	30,362.64	....
Levsen, Mary	22,656.00	....
Lindsay, J. E. Betty	23,100.00	....
Lindsay, Robert J.	44,745.84	....
Link, Christopher J.	25,812.00	....
Links, Marcia	24,010.28	....
Lipinski, Ernest	45,792.00	....

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Lissel, Margaret J.	36,225.00	....
Listoe, Veryl	23,207.68	2,037.45
Livingston, Robert M.	60,492.00	....
Lloyd, Jack R.	37,495.86	....
Loch, J.	31,001.76	....
Lockert, William J.	56,308.44	....
Loewen, Johannes V.	21,435.43	....
Loewen, Renetta	31,226.18	....
Lone, Stephanie	20,774.57	....
Lorer, Daniel	30,484.00	....
Lorincz, Ralph D.	34,006.98	....
Loucks, Sharon G.	23,370.73	....
Louis, Benjamin J.	24,851.00	....
Lovell, Enola	24,816.00	....
Lowe, Albert H.	21,135.19	....
Lowe, William G.	25,812.00	....
Lucyshyn, Carl C.	21,742.43	....
Lumb, John G.	20,308.40	....
Lund, Jo-Anne F.	30,467.11	....
Lundberg, James E.	28,647.00	....
Luterbach, Robert	30,501.00	....
Lybeck, Clint B.	29,283.60	....
Lynch, Lynne	25,335.00	....
Lynch, Nancy J.	44,280.00	....
Lynch, T. Neil	25,058.71	....
Lynn, Gerald M.	30,706.68	....
Lys, Bernice L.	40,326.00	....
Ma, Richard	28,429.24	....
MacDonald, Donald J.	29,219.94	....
MacDonald, John R.	36,300.00	....
MacFarlane, Robert Gordon	34,987.35	....
MacKay, Daniel B.	26,878.00	....
MacKay, Irene E.	22,656.00	....
MacKay, Patricia A.	31,224.00	....
MacKenzie, Cheryl A.	34,682.77	....
MacKenzie, James R.	29,166.00	....
MacLennan, Daniel B.	30,164.62	....
MacNeill, Gerald G.	20,367.62	....
MacRae, Lorine M.	24,607.44	....
MacTavish, William Grant	30,978.00	....
Mager, Sherry	24,049.02	....
Magnusson, Donna L.	28,128.70	....
Mahoney, Jean M. M.	24,661.58	....
Maier, Garry P.	29,410.92	....
Majocha, Elizabeth F.	30,501.00	....
Malcolm, Murray J.	31,806.00	....
Marchuk, Darlene R.	30,379.00	....
Marcia, James C. E.	25,812.00	....
Marshall, Floyd W.	29,601.90	....
Marshall, Gail R.	26,482.84	....
Martin, Dennise L.	32,448.80	....
Martin, Joseph	22,313.04	....
Martinson, Russel	20,185.24	....
Mascho, Robert V.	29,403.00	....
Materi, Gloria M.	48,228.00	....
Mateychuk, Elmer M.	27,883.08	....
Mathews, Neil James	20,514.08	....
Matthes, Kenneth	62,125.26	....
Matthews, Douglas V.	21,199.23	....
Matthews, Dr. Ludwig	49,869.00	....
Matthews, Karen K.	29,781.00	....
Mazyn, Anthony H.	47,014.04	....
McArthur, Dennis	31,511.70	....
McArthur, Ivan C.	31,806.00	....
McCarthy, Alma Evelyn	37,188.00	....
McCaughey, Ian	27,081.00	....
McCormick, Garth A.	33,311.00	....
McCrank, Eileen M.	24,104.00	....
McDonald, Keith B.	28,647.00	....
McDonald, Marjorie Elaine	32,740.25	....
McFarlane, Lawrence	81,156.00	2,453.64
McGregor, Gordon D.	43,932.00	2,582.50
McGuigan, Douglas L.	50,460.00	....
McGuire, Albert E.	52,239.20	4,068.48
McKay, Faye Elizabeth	28,647.00	....
McKay, Lois Anne	36,049.00	....
McKay, Raymond A.	62,394.70	5,190.82
McKay, Shirley E.	22,656.00	....
McKee, Jeanette P.	27,765.00	....
McKendry, Norman John	37,647.37	....
McKenzie, Allan L.	37,809.00	....
McLean, Allan C.	33,524.58	....
McMahon, Ronald C.	58,620.00	4,134.80
McManus, Barry C.	28,647.00	....
McNeice, S. Dorothy	22,656.00	....
McPherson, Edward G.	38,672.00	....
McQuatt, William C.	30,501.00	....
McVicar, Laverne E.	23,508.00	....
Mead, Eric L.	31,806.00	....
Meckelborg, Margaret A.	28,456.02	....
Meena, Ronald E.	25,812.00	....
Meili, Gerald	30,501.00	....
Mellquist, Jerry L.	31,490.64	....
Merrick, Glen W.	26,156.16	....
Metheral, Dennis F.	28,647.00	....
Metin, Gordon J.	26,999.43	....
Meyer, Raymond	53,692.00	3,886.58
Meyers, Jean	33,043.20	....
Miedema, Donald	29,722.06	....
Mikulsky, Walter A.	43,176.00	5,047.70
Miles, Leanne C.	30,868.70	....
Millard, Donald B.	50,460.00	....
Miller, Gary	25,857.00	....
Miller, Howard W.	20,430.10	....
Miller, Peter	29,805.44	....
Minshull, Raymond L.	32,208.14	....
Mitchell, D. Jary	22,088.76	....
Mitchell, Gail A.	39,346.00	....
Mittelholtz, Ronald I.	36,935.51	....
Moen Faye K.	21,458.13	....
Moen, M. O. Lance	31,806.00	....
Moffat, Gordon	24,306.00	....
Moiruik, Sandra G.	23,084.09	....
Mojelski, Allan	40,668.00	....

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Moldovan, Carol A.	24,189.00	....
Moneo, John G.	26,564.19	....
Montgomery, Mercedes J.	36,225.00	....
Morris, Carrol D.	30,501.00	....
Morris, Jack C.	29,232.00	....
Morrison, Robert Donald	22,410.00	....
Morrow, Revis E.	25,812.00	....
Mortenson, Kelly	24,966.00	....
Mortenson, Theodore A.	28,647.00	....
Mortimer, Robert L.	25,006.56	....
Mosco, Patrick M.	22,558.32	....
Muir, Douglas A.	49,164.00	2,204.48
Munroe, Allan D.	20,863.45	....
Munroe, Kenneth G.	21,445.91	....
Munroe, Peggy A.	28,479.19	....
Munshaw, L. Maureen	23,723.00	....
Muntain, Beverly	21,998.18	....
Murphy, Colleen M.	27,694.86	....
Murphy, Ronald	28,762.00	....
Murphy, William J.	28,647.00	....
Mushinski, Valerie	32,060.86	....
Muzichuk, Isabel	29,890.98	....
Myers, John Anthony (Tony)	31,664.64	....
Myers, Laurel C.	23,479.00	....
Myers, Nancy L.	31,825.61	....
Myhill, Clyde	38,796.00	2,611.83
Mysak, Sonia	24,125.50	....
Nagy, Mona J.	24,439.00	....
Nagyl, Sharon Joan	23,604.00	....
Nair, Vasudevan Viswanathan	31,806.00	....
Naisbitt, Jane M.	21,388.14	....
Nanan, Kris R.	32,454.00	....
Naphin, Robert L. A.	34,677.00	....
Nater, John	30,098.88	....
Naylor, Pam	23,615.62	....
Nelson, Kelly W.	23,082.30	....
Nelson, Michael	25,311.23	....
Nelson, Sandra	28,647.00	....
Nelson, Sandra Jean	23,279.92	....
Nesdole, Evelyn T.	31,806.00	....
Newton, Sharon V.	30,501.00	....
Nicol, Andrew James	32,086.46	....
Nielsen, Joan	39,821.42	....
Nijhawan, Satindar K.	31,122.00	....
Nixon-Tilford, Joanne	24,362.00	....
Noble, Marion E.	30,501.00	....
Nordal, Al	27,016.56	....
Nordness, Mervin E.	32,742.00	....
Noreen, Dennis R.	25,812.00	....
Norman, E. Delores	23,601.36	....
Novak, Mark D.	23,474.10	....
Nykyforuk, Jean Ellen	28,809.00	....
O'Hagan, Helen Elizabeth	27,167.83	....
O'Hagan, Rhonda J.	20,292.90	....
Ochitwa, David W.	33,885.00	....
Odegard, Sharon E.	31,806.00	....
Odynski, Morris J.	25,812.00	....
Oliver-Kozak, Beverly	25,026.10	....
Ollinger, Patricia	30,501.00	....
Olmsted, Wilma D.	22,680.00	....
Olson, Joyce V.	40,261.32	....
Onufer, Joseph J.	33,168.00	....
Osborne, Barbara J.	31,522.21	....
Ouellette, Gilbert R.	28,647.00	....
Oxman, James J.	38,460.00	....
Painchaud, Lucien G.	23,371.80	....
Palm, Kenneth B.	50,460.00	....
Papish, Margaret Gayle A.	25,362.72	....
Parchman, Carole J.	31,806.00	....
Parent, Gerald J.	28,647.00	....
Park, David R.	33,652.80	....
Parker, Barrie R.	28,593.00	....
Parley, Kathleen M.	40,325.66	....
Parton, Gloria	21,933.13	....
Pavlis, Patricia M.	38,196.00	....
Pawliw, David M. J.	36,668.98	....
Pearpoint, Florence M.	30,501.00	....
Peck, James G.	42,672.90	....
Peddle, Courtland E.	31,806.00	....
Pellerin, Rosanne Barbara	24,100.38	....
Pelzer, Wolfgang	23,372.74	....
Penner, Cindy	22,656.00	....
Penner, Glen H.	79,016.00	4,811.94
Perlett, Darryl V.	20,076.00	....
Perran, Marine	56,631.65	2,840.78
Petersen, Alan R.	30,501.00	....
Petrie, Marilyn	30,679.32	....
Piche, Roger Claude J.	28,647.00	....
Pieczonka, Edward S.	29,475.00	....
Pieczonka, Evelyn F.	30,501.00	....
Pietrucha, Jan	20,473.85	....
Pillar, Steven J.	108,155.00	2,209.32
Pilsworth, Kenneth J.	31,122.00	....
Pitfield, Margaret	22,645.40	....
Pitzel, Claude L.	33,210.00	....
Pleasance, Val David	20,665.00	....
Plomer, Rita	30,704.00	....
Plosz, Edward L.	21,137.00	....
Poitras, Shannon	25,961.74	....
Poll, Gwenneth E.	30,090.64	....
Poole, Maryanne	23,587.44	....
Popyuk, John	31,806.00	....
Porter, Gloria A.	20,423.87	....
Potter, John R.	32,454.00	....
Power, Pauline	27,468.00	....
Primeau, Douglas	20,229.10	....
Prince, Gerry A.	21,472.44	....
Pringle, Harry W.	20,944.40	....
Prodanuk, Faithe H.	30,501.00	....
Purse, Ross B.	30,747.78	....
Pyett, Margaret M.	29,873.73	....
Quade, Theodore	20,457.74	....
Rader, Calvin P.	25,812.00	....
Ragheb, Safia B.	29,708.88	....
Ram, Jai Litteru	30,907.68	....
Ramage, Garry Kenneth	31,806.00	....
Ramayya, Penumaka D.	48,384.00	4,693.63

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Rambally, Rodney S.	39,156.72	....
Ramsay, Cynthia J.	26,802.00	....
Rashid, Jihad M. A.	33,078.24	....
Rattray, Ian Bruce	21,204.00	....
Ratzlaff, Dr. Jack P.	50,311.36	....
Rawlyk, William B.	26,590.38	....
Read, Doreen	21,246.73	....
Redekopp, Helen R.	28,074.06	....
Rediron, Marius Joseph	25,302.59	....
Reimer, Don W.	31,806.00	....
Reimer, Harold G.	31,796.00	....
Reine, Allan	40,835.48	....
Reisdorf, Bonnie L.	24,778.70	....
Renihan, Fred	28,070.00	....
Rens, Frances M.	27,684.00	....
Revet, Susan D.	32,430.00	....
Richards, David A.	30,501.00	....
Richert, Elmer John	47,724.00	7,349.04
Richmond, Roberta	30,501.00	....
Ridley, Brian D.	35,999.84	....
Ries, Leonard	33,210.00	....
Rivet, Denis	31,806.00	....
Rivet, Norman Joseph	29,630.04	....
Robert, Diane M.	23,573.59	....
Roberts, George Daniel	60,492.00	....
Robertson, Duncan F.	35,833.95	....
Robertson, Evelyn J.	20,781.00	....
Robertson, Lorraine P.	28,053.00	....
Robertson, Shirley L.	27,234.00	....
Robinson, Barbara	25,728.68	....
Rodenbush, Kenneth L.	36,536.17	....
Rodine, Derrell A.	39,657.00	4,911.16
Rodland, Peter	20,427.79	....
Rohr, Robert	27,381.00	....
Rolston, Peter M.	33,498.26	....
Ross, Doris	31,837.05	....
Ross, Merle R.	27,983.40	....
Rossman, Bonita	23,369.50	....
Rotheisler, David L.	22,748.00	....
Rottiers, Brigitte	23,322.65	....
Routley, Ronald B.	45,792.00	....
Rowley, Patricia J.	29,781.00	....
Rowley, Roy W.	31,806.00	....
Rubin, Greg E.	27,852.99	....
Rupchan, Gerald	28,647.00	....
Russell-Doan, Judith	31,806.00	....
Russell, Daniel J.	57,202.97	....
Russell, Gordon W.	39,609.00	....
Russell, James K.	33,210.00	....
Russell, Kenneth H.	28,053.00	....
Rutherford, Greg M.	30,463.08	....
Ruthven, James H.	21,968.88	....
Sabiston, Barbara E.	21,415.25	....
Sagal, Kenneth P.	32,686.50	....
Sakon, Marie	42,295.30	....
Saleski, Ann J.	24,261.28	....
Salloum, Brady Scott	41,688.00	....
Sand, Robert A.	30,501.00	....
Sanderson, Edward A.	27,188.64	....
Sandiford, Erskine	20,943.44	....
Saretsky, Gerard	37,306.92	....
Saskatchewan Property Management Corporation	49,649.54	632,508.59
Sather, Orval	25,851.26	....
Sauder, Kenneth	27,596.61	....
Sauer, Ronald F.	71,629.53	....
Saunders, Susan O.	22,788.92	....
Savage, Brian E.	25,984.08	....
Savage, Donald F.	33,210.00	....
Savage, John J.	45,792.00	....
Schaitel, Marvin R.	21,383.32	....
Schalm, Philip	66,279.70	....
Scharf, John S.	35,141.00	....
Schell, Alvin Donald	58,270.84	....
Schellenberg, Randy	44,525.52	....
Scherr, Arthur E.	64,728.00	4,333.77
Scherr, Dorothy P.	22,443.00	....
Scheuerpflug, Linda D.	22,656.00	....
Schmidt, Ronald F.	29,232.00	....
Schmit, Laurie	25,894.00	....
Schneider, Walter A.	20,929.51	....
Schrutek, Waldemar	28,053.00	....
Schuweiler, Linda K.	22,256.17	....
Seaman, Cheryl Marie	42,575.48	....
Searcy, Marlyce B.	28,698.00	....
Sebastian, Anthony P.	25,812.00	....
Sebastian, Shirley	28,985.94	....
Seiferling, James J.	47,724.00	....
Seifert, Ann B.	22,656.00	....
Seiffert, Beverley J.	20,715.18	....
Sekundiak, Dwayne A.	33,210.00	....
Selby, Deanna	26,163.94	....
Selin, Ernest Walter	28,201.47	2,170.28
Selinger, Noella	29,028.96	....
Seltzer, Leslie	25,812.00	....
Semeniuk, Brenda L.	22,329.69	....
Semrau, James D.	38,646.00	2,873.96
Senft, Bill R.	27,360.72	....
Senyk, Stephen T.	60,492.00	....
Sepos, Sharon	23,079.36	....
Shanner, Donald J.	34,067.00	....
Sharpe, Frank L.	25,342.00	....
Sherar, Wendy Myrna	20,103.23	....
Sheridan, Michael H.	34,344.00	....
Shiels, Sandra L.	22,023.54	....
Sieben, Michael J.	21,748.48	....
Siemens, Roger	26,158.00	....
Sihota, Manjit S.	32,454.00	....
Siller, Suzanne M.	25,194.00	....
Simes, Sheila Doralice	22,922.58	....
Sinclair, Douglas A.	29,142.00	....
Singchin, Gerald	51,060.00	....
Siwek, Gerri Ann	22,073.16	....
Skewchuk, Douglas M.	29,035.48	....

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Skrapek, Candace	30,501.00	....
Skulmoski, Beverly J.	25,812.00	....
Smadu, Marlene A.	24,526.99	....
Smallwood, Ronald C.	31,806.00	....
Smith-Collins, Marlene F.	24,849.00	....
Smith, Bradley S.	21,712.00	....
Smith, Brian George	40,668.00	....
Smith, Clare E.	22,594.36	....
Smith, Craig C.	21,015.28	....
Smith, Fredrick L.	28,647.00	....
Smith, Gail L.	45,276.00	4,181.01
Smith, Wayne G.	25,812.00	....
Smithson, Donna D.	31,924.38	....
Smycniuk, Elaine L.	35,149.97	....
Snider, Daryl	34,290.00	....
Snow, Ernest W.	28,647.00	....
Snow, William K.	26,146.02	....
Sollosy, Dennis	37,809.00	....
Soloducha, Nick	43,716.00	7,586.52
Solomon, Debra G.	23,510.68	....
Solomon, Elizabeth	30,501.00	....
Sparling, Lorne	67,968.00	....
Spink, Donna-Lee	31,806.00	....
Spott, Sharon Lenore	37,527.57	....
Sproule, Lionel	36,420.93	2,920.45
Sproull, Verle	24,777.84	....
St. Cyr, Walter	48,452.66	2,958.73
Stanley, John R. (Ian)	33,588.00	....
Stark, A. Lynn	30,535.98	....
Starks, Edith	30,535.98	....
Statham, Robert C.	22,860.00	....
Stauch, Sherry L.	24,859.83	....
Stedwill, Katherine M.	30,463.00	....
Steele, James B.	30,779.16	....
Steinhauer, Frederick James	21,389.76	....
Stevens, Larry A.	29,403.00	....
Stevenson, Kenneth R.	36,071.66	....
Stewart, Wesley Myles	24,966.67	....
Stinson, Gary C.	28,647.00	....
Stobee, Leslie A.	30,501.00	....
Stobee, Reta	29,227.50	....
Stoll, Blaine D.	40,953.28	4,862.73
Straub, Kenneth E.	25,812.00	....
Stretten, Sandra F.	43,875.79	....
Strickland, Thomas C.	29,232.00	....
Strinholm, Ronald K.	30,584.12	....
Stroeder, Lorne S.	31,356.00	....
Strom, Valerie J.	28,701.06	....
Stroshein, Gerald	45,081.36	....
Struthers, John C.	28,748.95	....
Stutt, Roderick I.	31,806.00	....
Styles, Wayne R.	23,455.61	....
Suchoboki, Eugene	24,831.57	....
Sullivan, Richard	33,608.52	....
Sundbo, Harley Gerald	64,728.00	5,539.57
Surring, Nevin N.	25,819.70	....
Suurkivi, Ain	32,454.00	....
Swayze, Murray J.	39,002.00	....
Syrnyk, Marie C.	20,383.28	....
Syroishka, Zenovia E.	48,672.00	3,085.98
Tait, Verna A.	22,572.00	....
Tam, Mee Yee Winnie	25,202.00	....
Tamlin, Neil	38,143.00	....
Tanner, Kenneth E.	34,038.00	....
Tanton, Robert John	30,446.00	....
Taschow, Cornelia D.	42,408.00	....
Taylor, Annabel	20,216.15	....
Taylor, Doreth	30,809.52	....
Taylor, Gloria A.	21,204.00	....
Taylor, John C.	47,023.75	10,317.20
Taylor, Richard V.	25,812.00	....
Tegart, Shirley	29,734.50	....
Teichmann, Siegfried J.	25,812.00	....
Templeton, John M.	28,017.00	....
Terlesky, Maxine	40,668.00	....
Terry, A. Elaine	31,320.72	....
Tetreault, Victor L.	61,896.00	2,647.97
Thibeault, Jean M.	24,307.92	....
Thind, (Jim) Gurmail	31,806.00	....
Thomas, Ian David	44,460.38	....
Thomas, Ronald F.	47,724.00	....
Thompson, Darlene F.	45,792.00	9,794.20
Thomson, David G.	55,165.00	5,002.98
Thomson, William L.	33,926.40	....
Thorn, Jill K.	33,103.00	....
Thuen, Colleen	23,995.90	....
Timm, Helen R.	25,812.00	....
Todd, Larry B.	23,239.58	....
Tomyn, Glen J.	26,681.40	....
Tooley, Judy L.	30,518.55	....
Toombs, Arlene	30,544.20	....
Torbert, Kenneth W.	49,566.96	....
Townley-Smith, Carolyn M.	20,136.00	....
Towriss, Muriel E.	20,598.78	....
Trafananko, Nadia	30,523.26	....
Trapp, Verna	34,364.46	....
Trauter, Calvin	36,588.00	8,590.62
Traynor, Paulette	28,647.00	....
Tremeer, Dennis R.	25,659.00	....
Troff, Robert L.	25,812.00	....
Trofimenkoff, Earl	25,830.61	....
Trofimenkoff, Patricia J.	38,363.48	....
Trudelle, Claire	30,501.00	....
Trzaskowski, Stanley	26,872.74	....
Tse, Peter S. M.	31,102.02	....
Tubman, Channon D.	20,390.16	....
Tucker, Frederick	29,880.00	....
Turnbull, Gladys E.	25,428.03	....
Turton, Glenn	28,647.00	....
Tutt, Sherrie	24,426.72	....
Tyndale, Yvonne G.	20,652.00	....
Ulmer, Kelly Rae	25,670.86	....
Underwood, Timothy P.	26,229.06	....
Valiaho, J. H. Murray	37,351.48	....
Van Breugel, Frank J.	28,647.00	....
Van Meppelen, J. William	25,961.00	2,269.04

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Van Moorlehem, Ross	25,380.00	....
Vandendort, Neil P	30,045.00	....
Vanstone, Sandra	25,932.00	....
Varkonyi, Patricia A	30,511.60	....
Venne, Beatrice M	23,508.00	....
Veresh, Frank G	28,647.00	....
Viczko, Lynne	28,816.00	....
Viminitz, David J	28,647.00	....
Vindeg, Allan L	28,647.00	....
Vinding, Egon	30,033.00	....
Vohra, Praveen	31,653.00	....
Von Englehardt, Etienne F	32,197.00	....
Wadsworth, John	26,969.06	....
Wagman, Richard John	26,370.00	....
Wakeford, Dwight E	25,812.00	....
Waldbillig, Peter R	47,724.00	2,052.36
Waldner, Glen A	26,215.66	....
Walker, Rachel A. M	23,290.14	....
Walker, Theodore E	42,624.00	....
Wallbridge, Allan E	29,241.00	....
Walsh, William	20,923.00	....
Wanhella, Raymond R	29,062.76	....
Ward, Anita Dianne	22,656.00	....
Warkentin, Reuben	21,521.55	....
Warner, Gordon R	25,248.00	....
Warnes, Yvonne	28,647.00	....
Warren, Lisa M	26,536.48	....
Wasilewski, Miroslawa	28,916.84	....
Wassef, Wafik A	32,238.00	....
Watkins, Karen	21,189.25	....
Webb, John K	34,677.00	....
Webster, Velma J	42,408.00	....
Wedge, Wendy K	42,560.00	....
Weighill, Bruce R	23,674.61	....
Weisbrod, Lorna M	21,694.53	....
Weisgerber, Raymond W	23,980.20	....
Wells, William A	36,497.69	....
Welsh, Lorene M	23,556.00	....
Welsh, Valerie A	22,566.10	....
Welsh, William	29,403.00	....
Welte, Robert C	34,767.00	....
Werner, Kenneth N	22,844.40	....
Wesley, Ronald J	39,676.95	5,119.43
Wessel, Floralyn R	28,023.36	....
West, Pamela J	24,953.10	....
Wheatley, William H	31,306.44	....
White, Bruce J	30,045.32	....
White, Pamela J	38,967.00	....
White, Warren E	30,179.00	....
Whitley, Garry	26,220.92	....
Whitter, George A	20,249.41	2,032.33
Whyte, Kenneth J	45,768.00	2,620.43
Wichert, Henry P	28,812.00	....
Wickstrom, Rodney A	60,717.29	....
Wiebe, Wolfgang	31,806.00	....
Wight, David M	28,647.00	....
Wightman, Karen L	28,564.40	....
Wildeman, Norma	34,677.00	....
Wilkes, Shirley Joan	29,028.96	....
Wilkie, James N	29,781.00	....
Williams, David B	30,501.00	....
Williams, Donald	29,232.00	....
Williams, Shirley	22,783.44	....
Williams, Trevor	33,885.00	....
Williamson, H. Keith	29,781.00	....
Willison, Patricia	40,243.24	....
Willms, John	31,925.11	2,262.11
Wills, Harold A	32,901.12	....
Wilson, C. Erle	26,306.00	....
Wilson, Marlene	24,915.66	....
Wilson, Richard	25,812.00	....
Wilson, Robert Allen	25,248.34	2,231.69
Winter, Susan C	51,024.00	....
Wolff, Nancy	20,806.90	....
Woloshyn, Donna M	43,765.35	....
Wong, Sue	30,501.00	....
Wood, Brian R	35,370.00	....
Wood, Frank	22,455.86	....
Woods, Maureen	37,612.89	4,748.74
Woolsey, Gerald R	28,647.00	....
Worsley, Diane V	43,932.00	....
Wostradowski, Wade A	24,370.07	....
Wright, Donald J	53,910.74	....
Wuschke, Kenneth D	29,744.00	....
Wysoskey, Valerie	22,656.00	....
Yarie, M. Dale	30,501.00	....
Yobb, Herb O	28,919.00	....
Yong, Karel Lyn	29,419.58	....
Young, Grant	27,370.24	....
Yung, Patrick	33,210.00	....
Yuzicapi, Myrna F	25,521.58	....
Zabolotney, Rennie L	40,254.86	2,035.93
Zadorozny, Henry W	30,501.00	....
Zakaluzny, Murray S	28,647.00	....
Zee, Ransome	36,225.00	....
Zeeh, Kenneth J	28,647.00	....
Zelantini, Rose M	21,339.00	....
Zerebecky, George	47,724.00	....
Ziffle, Earl A	33,210.00	....
Zimmer, Barbara E	30,501.00	....
Zimmerman, Alfred H	48,506.21	....
Zimmerman, Dorleen	21,423.31	....
Zimmerman, Maurice M	28,647.00	....
Zolinski, Duane	25,422.26	....
Zubkow, Ted T	22,670.00	....
Zurowski, Robert B	30,988.12	....
Payees Under $20,000.00	11,458,446.50	....
Other Travel:		
Air Canada	....	80,411.50
Andreas, Jerry	....	4,777.78
Athabaska Airways Ltd.	....	3,321.83
Bashutski, Barry W	....	2,187.04
Bull, Evelyn	....	2,430.09
Canadian National Institute for the Blind	....	2,243.10
Capital Cab (1968) Ltd	....	2,326.55
Central Vehicle Agency Revolving Fund	....	57,604.65

Education Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Chapdelaine, Ronald R.		2,359.64
Chatlain, Harvey J.		2,110.37
Chopik, Marilyne		5,813.28
Churko, Mary Ann		3,416.92
Chyz, Ronald M.		2,629.92
Chyzowski, John E.		2,634.96
Couteau Range Community College		3,832.83
Cumberland Regional College		6,152.50
Ferguson, Greg		4,808.69
Finlay, Raymond		3,396.26
Fletcher, Myron		3,775.34
Holiday Inn		6,617.41
Hytec Systems Group		3,455.03
Laliberte, Christine		3,669.54
Lipp, Margaret		2,512.85
MacKay, Evelyn L.		2,357.24
Mahoney Travel Service Ltd.		2,134.40
Marcenko, George D.		4,325.24
Mills, Jim		3,101.17
North West Regional College		19,924.72
Palmer, Donna M.		2,488.12
Paquin, Eugene W. J.		2,705.94
Parkland Regional College		5,361.52
Peters, George		2,109.16
Prairie West Regional College		7,730.00
Russell, Jeff		2,208.19
Saskatchewan Abilities Council		13,930.71
Saskatchewan Institute of Applied Science & Technology		5,130.63
Schiller, Raymond		2,120.37
Sonntag, Patricia C.		3,769.78
Steiner, Brian Kim		2,815.47
Sudayko, Michael S.		3,528.72
Sunshine Travel		7,864.10
Thompson, R. J. (Bob)		2,351.92
United Cabs		20,711.70
W. Ross MacDonald School		6,115.06
West Side Community College		4,310.28
Westcott, Kerry M.		2,947.66
Western Superior Bus Sales Ltd.		5,500.00
Wouters, Glen A.		7,407.44
Payees Under $2,000.00		631,978.62
	$ 47,538,480.68	**$ 1,940,593.17**

Other Expenses:

Acklands Ltd.	$ 85,441.92
ACR Heat Transfer Inc.	14,542.11
Advanced Technology Training Centre	188,990.00
Agency for Instructional Technology	17,251.75
Alberta Educational Communications Corporation	14,939.15
All Nations Institute of Technology	230,595.93
AM International	46,741.74
Arcola School Division No. 72	48,010.04
Auto Electric Service Ltd.	26,963.93
B.C. Minister of Finance Publications Branch	17,810.50
B.S.D. Training & Resources Ltd.	10,400.00
Baker & Taylor Co.	15,636.45
Barber-Ellis	14,956.21
Bell & Howell Ltd.	26,510.64
Blackwood Hodge Equipment Ltd.	18,294.55
Bonokoski, Richard	32,091.99
Book & Brier Patch	17,548.75
Brigdens Printers & Publishers	35,722.75
Brown, Stephen	51,566.25
BRS	14,354.32
Camera West Film Associates Ltd.	19,432.30
Canadian Corps of Commissionaires	11,534.46
Canadian Institute for Radiation Safety	15,950.00
Canadian Library Association	10,227.49
Canadian Linen Supply	27,508.49
Canadian Liquid Air Ltd.	60,352.36
Canadian Mental Health Association in Saskatchewan	74,724.25
Canadian National Institute for the Blind	49,678.61
Canadian Paraplegic Association	54,764.92
Canebsco Subscription Services Ltd.	68,372.91
Cardinal Industrial Electronics Ltd.	22,272.18
Carlton Trail Community College	518,338.50
CBC Enterprises	11,384.55
Centax	60,419.36
Centre D'Etudes Bilingues	50,000.00
Century Sales & Service Ltd.	14,234.52
Chatlain, Harvey J.	29,724.66
Children's Corner Bookstore Inc.	11,876.86
Chiu, Cecil	41,925.89
College Mathieu	15,367.30
Compushare Ltd.	14,973.00
Computerland	41,052.83
Computerland of Regina	14,976.10
Contemporary Women's Program	31,822.58
Control Data Canada Ltd.	161,400.34
Coteau Range Community College	387,686.77
Coutts Courier Co. Ltd.	12,527.50
Crane Supply	11,852.69
Crownpaper	21,078.26
Cumberland Regional College	480,559.22
Curry, Ann	14,329.00
Custom Computing Systems Inc.	13,379.17

Education Payments — *(Continued)*

Other Expenses: — (Continued)

Custom Truck Sales Ltd	10,321.74
Cypress Hills Regional College	452,938.81
Databook	10,620.00
Department of Education — Northern Student Living Allowance	257,615.50
Derges-McPhadden Office Products Ltd	22,175.41
Develcon Electronics Ltd	11,691.71
Digital Equipment of Canada Ltd	204,548.48
Dome Advertising Ltd	82,870.52
Dome Media Buying Services Ltd	622,621.24
Dominion Bridge — AMCA International	16,214.81
DRG Globe Envelopes	39,277.73
Dyck, Peter W	16,403.37
Eastend School Division No. 8	14,954.73
Faxon Canada Ltd	47,789.89
Federated Co-operatives Ltd	58,903.04
First City Capital Ltd	664,555.59
Fisher Scientific Ltd	16,945.83
Forbes Anderson Press Ltd	102,634.21
Fort Ignition Ltd	18,954.49
Frontier Peterbilt Sales Ltd	16,746.63
Gabriel Dumont Institute of Native Studies & Applied Resources Inc	942,066.21
Gage Distribution Co	11,558.32
Gale Research Co	13,888.45
General Educational Development Testing Service	21,972.30
General Recorders Wascana	46,795.28
Gerald P. Weinstein & Associates Ltd	67,440.00
Glauser, Lorne E	37,221.27
Gordon's Consulting Service	23,936.00
Gould, Lloyd	15,118.64
Grand & Toy Ltd	13,270.14
Great West Auto Electric Ltd	13,552.42
Hart, E. Paul	12,000.00
Holland, Lynda M	12,224.95
Hytec Systems Group	11,186.22
IBM Canada Ltd	191,485.73
Ile a la Crosse School Division No. 112	49,126.92
Inland Audio Visual	48,447.12
International Tele-Film Enterprises	12,778.57
John Coutts Library Services Ltd	17,160.97
Kelsey Institute of Applied Arts and Sciences Revolving Fund	401,471.76
Kinetic Inc	10,162.55
Kodak Canada Inc	64,551.86
Kwik Kopies Ltd	14,170.14
La Ronge Region Community College	295,395.05
Lakeland College	375,243.29
Linnvale Steel Service Centre Ltd	12,504.09
M & T Oxygen Ltd	31,913.62
Management Systems Ltd	137,007.04
Mangold, Janelle M	16,350.00
Mason's Duplicating Services Ltd	20,520.26
McGraw-Hill Ryerson Ltd	10,556.43
McIntyre Educational Media Ltd	10,792.43
McNabb & Connolly	20,000.00
Menzies, Kathleen	19,000.00
Mercury Graphics Corporation	16,009.10
Merit Printing Ltd	10,556.66
Metropolitan Insurance Co	662,940.10
Micro Products Ltd	18,977.45
Micromedia Ltd	12,068.88
Midwest Litho	11,969.95
Minister of Finance	35,453.76
Modern Press	39,544.14
Mohawk Data Sciences Canada Ltd	11,127.05
Moose Jaw R.C.S.S.D. No 22	47,577.85
Moose Jaw Union Hospital	33,711.04
Nagel's Audio Visual Sales & Service Ltd	14,794.53
Nipawin School Division No. 61	10,774.16
North Battleford School Division No. 103	52,246.68
North East Community College	246,532.05
North West Regional College	1,137,599.39
Northern Institute of Technology	41,599.07
Northland Office Equipment Ltd	11,040.92
Northlands Career College	1,643,826.84
O'Grady, Lois	12,250.00
Okanagan College	20,000.00
Olympian Sports	10,694.44
Operating Engineers Local 870 Training Plan	12,185.72
Palmer, Donna M	10,100.31
Paperworks Inc	41,333.80
Parkland Regional College	1,043,174.86
Petry, Lucien A	11,200.00
Pinehouse Airways Ltd	10,355.34
Pitney Bowes of Canada Ltd	32,005.33
Postnikoff, Alec	16,182.00
Prairie Tool Industrial Supply Ltd	29,128.79
Prairie West Regional College	325,240.07
Prentice-Hall Canada Inc	106,389.89
Price Daxion	15,298.52
Prince Albert Foundry Ltd	15,931.28
Prince Albert Regional Community College	715,640.86
Prince Albert School Division No. 3	14,253.68
Printcraft Ltd	102,205.38
Printek Services Ltd	26,129.86
Province of Manitoba — Department of Education — Post-Secondary	35,544.00
Provincial Treasurer of Alberta	110,319.30
Quality Technical Services Ltd	10,682.15
Quick-Way Printers Ltd	12,897.84
R & R Hill Building Materials Ltd	13,001.99
R. Bury Media & Supplies Ltd	11,296.41
R-A-E Industrial Electronics	11,385.35
Radio Supply & Service (1977) Ltd	13,268.04
Radius Tutoring	21,318.00
Receiver General for Canada — National Research Council	21,826.10
Red River Community College	201,032.08
Regina General Hospital	72,921.79
Regina Plains Community College	1,189,294.18
Regina Public Library	58,513.00
Regina R.C.S.S. Division No. 81	34,535.44
Regina School Division No. 4 Education Centre	258,767.33
Reliable Stationers Ltd	16,046.68
Renihan, Fred	10,254.43
Revet, Sylvianne	14,003.42
RL Crain Inc	27,761.79
Romuld, Conrad A	14,419.97
Roylease Ltd	17,155.54
Ruben Transport Ltd	16,235.62
Russelsteel Inc	44,470.48
Safety Supply Canada Ltd	16,560.30
Sage Consulting Group	12,684.20
Sask Tel — C.M.R.	1,340,235.46
Saskatchewan Abilities Council	183,992.01
Saskatchewan Association for Mentally Retarded	176,515.12
Saskatchewan Association of Rehabilitation Centres	37,083.00
Saskatchewan Auto Fund	45,936.34
Saskatchewan Book Bureau Revolving Fund	403,564.23
Saskatchewan Computer Utility Corporation (SaskComp)	1,077,082.45
Saskatchewan Government Printing Co.	98,977.87

Education Payments — *(Concluded)*

Other Expenses: — (Concluded)

Saskatchewan Indian Agriculture Program Inc.	24,847.32
Saskatchewan Indian Community College	1,127,328.03
Saskatchewan Institute of Applied Science & Technology	2,920,472.18
Saskatchewan Outfitters Association	22,500.00
Saskatchewan Power Corporation	39,595.93
Saskatchewan Property Management Corporation	24,756,474.19
Saskatchewan Public Service Commission	13,583.00
Saskatchewan Student Aid Fund	13,208,995.00
Saskatchewan Technical Institute	384,289.35
Saskatchewan Transportation Co.	15,013.65
Saskatchewan Wild Rice Council Inc.	17,947.79
Saskatoon (East) School Division No. 41	51,677.47
Saskatoon Centennial Auditorium	25,262.15
Saskatoon City Hospital	15,193.90
Saskatoon Public Library	12,145.00
Saskatoon Region Community College	1,327,592.48
Saskatoon School Division No. 13	89,478.67
Saskatoon, City of	34,479.44
Sauvage, Nicholle M.	23,943.81
Schaan Healthcare Products Inc	11,799.73
Scherr, Arthur E.	10,568.00
Services for Hearing Impaired Persons Inc	116,048.57
Shraggesteel Inc.	23,961.88
Smail Communications	39,189.05
Smith, Linda	26,048.00
Snap-On Tools of Canada Ltd.	10,775.60
Socio-Tech Consulting Services	12,498.66
South East Community College	22,611.42
South East Regional College	762,586.28
South Saskatchewan Hospital Centre	22,220.41
Southam Paragon Graphics	32,452.85
St. Alphonse R.C.S.S. Division No. 2	47,149.58
St. Gelais-Langelier, Joanne	10,113.81
St. Paul's Hospital (Grey Nuns) of Saskatoon	28,866.64
St. Paul's R.C.S.S. Division No. 20	69,787.23
Stetner Electric Ltd.	11,235.20
Stevenson, Kellogg, Ernst & Whinney	198,409.99
Stricker's Office Supplies Ltd.	13,348.72
Success Office Systems	36,640.15
Sun Life Assurance Co. of Canada	384,248.58
Sunspun Food Service	17,319.03
Supply Agency Revolving Fund	14,657.62
Swift Current School Division No. 94	49,513.62
T.V. Ontario	12,469.70
Tanka Research	25,400.00
Teachers' Annuity Account	595,381.78
Teachers' Annuity Fund	6,539,500.84
Teachers' Dental Plan Imprest Account	1,718,679.96
Teachers' Superannuation fund	54,077,572.49
Teachers' Supplementary Allowance Fund	426,044.89
Thompson, Loraine E.	43,984.00
Toshiba of Canada Ltd.	29,548.81
Traffic Injury Research Foundation of Canada	12,000.00
Treasurer of Ontario	111,968.00
University Hospital	13,867.22
University of Regina	115,638.67
University of Saskatchewan	16,523.68
Utlas International Canada	270,005.02
Victorian Order of Nurses — Saskatchewan	25,629.00
Wang Canada Ltd	17,334.58
Warren, Dianne H.	26,411.25
Wascana Institute of Applied Arts and Sciences Revolving Fund	58,742.65
Wascana Rehabilitation Centre	38,826.19
Weldarc Supplies Ltd.	17,293.62
West Side Community College	557,919.76
West-Con Management Services Inc.	33,182.09
West, W. Alfred	12,385.25
Westbridge Computer Corporation	197,809.69
Western Litho Ltd.	12,867.37
Weyburn Central School Division No. 73	15,279.02
Xerox Canada Inc.	48,054.24
Yorkton Union Hospital	20,009.23
Zippy Print	16,462.00
Zuk, Ruth E.	12,000.00
Payees Under $10,000.00	3,444,682.98
	$ 135,898,723.43

Education Revolving Fund Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Aley, Maurice H.	$ 29,781.00	$ ....
Ardelan, Janet M.	20,399.47	....
Brehm, Karen M.	20,519.07	....
Chambers, Donald A.	27,765.91	....
Clements, Frank J.	33,275.00	....
Elford, Randy	26,859.52	7,046.18
Gilchrist, Leah	20,750.51	....
Leaper, Robert L.	21,339.00	....
Muldoon, Lorne	22,703.52	7,046.43
Seibel, Diana R.	25,305.36	....
Smith, Ian A.	28,880.27	....
Solilo, Bruce A.	31,880.53	....
Taylor, Randy F.	20,776.04	....
Tessier, Barbara Ann I.	27,122.94	....
Trew, Donald	60,672.12	....
Vaxvick, Terry K.	22,626.00	....
Walberg, Stanford S.	28,647.00	....
Payees under $20,000.00	752,918.74	....
Other Travel:		
Booth, Kenneth M.	....	2,609.30
Central Vehicle Agency Revolving Fund	....	6,165.49
Garthus, Lloyd W.	....	5,588.43
Nunn, David	....	2,829.20
Saskatchewan Property Management Corporation	....	25,625.22
Payees under $2,000.00	....	13,374.96
	$ 1,222,222.00	**$ 70,285.21**

Education Revolving Fund Payments — *(Concluded)*

Other Expenses:

Ackland's Ltd	$ 10,528.00
Addison-Wesley Publishers Ltd.	385,848.75
Asquith House Ltd.	14,857.17
Balfour Canada	26,155.65
Bell & Howell Ltd.	69,112.91
Brigdens Printers & Publishers	12,928.00
C. V. Mosby Co. Ltd	107,276.37
Canada Packers Inc.	31,111.66
Canada Packers Poultry	14,918.24
Canadian Pacific Express & Transport	35,618.58
Centax	14,572.95
Centennial Packers Ltd	16,519.25
Centre Educatif et Culturel Inc	33,819.34
Collier MacMillan Canada Inc.	223,065.87
Copp Clark Pitman Ltd.	53,592.50
Coteau Range Community College	12,895.56
Crownpaper	99,105.97
D. C. Heath Canada Ltd.	166,686.43
Dairy Producers Co-op Ltd.	42,594.90
Datacopi Inc	43,152.15
Deere & Co.	15,849.94
Doubleday Canada Ltd	45,932.23
Douglas & McIntyre (ED) Ltd.	24,472.52
Editions du Renouveau Pedagogique Inc	16,284.00
Editions Etudes Vivantes	34,710.58
Fashion Uniforms	21,303.75
Fitzhenry & Whiteside Ltd	66,252.12
Gage Distribution Co.	580,669.78
General Publishing Co. Ltd	18,726.38
Ginn & Co.	429,482.12
GLC Publishers Ltd.	26,891.53
Globe/Modern Curriculum Press	114,777.57
Goodhost	20,736.75
Guerin Editeur Publishers	11,017.77
Harcourt Brace Jovanovich Canada Inc	26,744.18
Harper & Row Publishers Inc.	30,027.07
Hollinger House Ltd.	23,411.65
Holt, Rinehart & Winston of Canada Ltd.	678,205.67
Houghton Mifflin Canada Ltd	224,260.07
Intercontinental Packers Ltd	129,445.17
Irwin Publishing Inc.	14,906.92
Irwin-Dorsey of Canada	57,164.40
John O. Mitchell Consultants	14,760.00
John Wiley & Sons Canada Ltd.	99,686.73
Kelsey Institute of Applied Arts & Sciences Revolving Fund	16,704.43
Kwik Kopies Ltd.	40,447.7[illegible]
Les Editions Francaises Inc.	21,702.52
Les Publications Graficor	15,691.38
Login Brothers Book Co. Inc	11,300.26
MacDonalds Consolidated Ltd.	40,834.75
Management Systems Ltd.	32,988.89
Mason's Duplicating Services Ltd.	102,000.72
McGraw-Hill Ryerson Ltd.	316,150.02
Minister of Finance	408,570.77
Nagel's Audio Visual Sales & Service Ltd.	27,724.20
Nelson Canada	765,084.21
Northern Institute of Technology	21,785.40
Oxford University Press	18,626.12
Palm Dairies Ltd.	15,228.45
Prentice-Hall Canada Inc	594,747.20
Random House of Canada Ltd	18,115.75
Regina News Ltd.	46,783.03
Sask Tel — C.M.R.	19,331.79
Saskatchewan Auto Fund	21,973.48
Saskatchewan Book Bureau Refund Account	10,220.53
Saskatchewan Property Management Corporation	20,326.88
Scott National Co. Ltd	31,064.25
Scottco Distributors Ltd.	10,234.25
St. John Ambulance	11,585.05
Staedtler-Mars Ltd	36,840.40
Sunspun Food Service	59,203.91
Tessier, Lucille	10,000.00
University of Saskatchewan	10,981.54
W. B. Saunders Co. Canada Ltd.	33,071.47
Wadsworth Publishers Canada Ltd.	10,611.69
Weigl Educational Publishers Ltd	10,643.10
West Publishing Co.	34,798.85
William C. Brown Publishers	16,806.01
Wm. C. Brown Publishers	13,517.07
Writeway Printing	11,943.09
Payees under $10,000.00	806,576.47
	$ 7,834,294.81

Education — Education Development Fund

Grants for Education Development Initiatives

Subvote 1

Revised Estimate .... **$ 13,750,000.00**

Expenditure .... **$ 13,750,000.00**

Grants:

Arcola School Division No. 72	$ 105,966.00
Assiniboia School Division No. 69	148,544.00
Balcarres School Division No. 87	49,085.00
Battle River School Division No. 60	138,037.00
Battleford School Division No. 58	101,876.00
Biggar School Division No. 50	96,721.00
Blaine Lake School Division No. 57	41,454.00
Borderland School Division No. 68	44,460.00
Briercrest Bible College	12,437.00
Broadview School Division No. 18	51,000.00
Buffalo Plains School Division No. 21	120,465.00
Canora School Division No. 37	152,000.00
Centennial Park Education Centre	7,187.00
Christ the King R.C.S.S. Division No. 83	11,990.00
College Mathieu	9,774.00
Creighton School Division No. 111	22,713.00
Cupar School Division No. 28	143,426.00
Davidson School Division No. 31	86,944.00
Deer Park School Division No. 26	58,785.00
Eastend School Division No. 8	57,578.00
Estevan Comp. School Board	35,327.00
Estevan Rural School Division No. 62	29,171.00
Estevan School Division No. 95	38,976.00
Eston-Elrose School Division No. 33	95,148.00
Grand Coulee School Division No. 110	6,528.00
Gravelbourg School Division No. 109	23,074.00
Gray School Division No. 101	2,892.00
Grenfell School Division No. 92	37,030.00
Gull Lake School Division No. 76	59,073.00
Herbert School Division No. 79	98,791.00
Hudson Bay School Division No. 52	86,263.00
Humboldt High School Division	31,816.00
Humboldt R.C.S.S. Division No. 15	48,826.00
Humboldt Rural School Division No. 47	90,452.00
Humboldt School Division No. 104	14,592.00
Ile a La Crosse School Division No. 112	26,000.00
Indian Head School Division No. 19	57,902.00
Kamsack School Division No. 35	109,361.00
Kerrobert School Division No. 44	110,606.00
Kindersley School Division No. 34	72,534.00
Kinistino School Division No. 55	67,751.00
Lanigan School Division No. 40	56,488.00
Last Mountain School Division No. 29	55,542.00
Leader School Division No. 24	68,020.00
Lemberg School Division No. 106	12,784.00
Lloydminster R.C.S.S. Division No. 89	21,222.00
Lloydminster School Division No. 99	58,564.00
Long Lake School Division No. 30	100,917.00
Luther College	52,666.00
Lutheran Collegiate Bible Institute	8,573.00
Mankota Our Lady of Fatima R.C.S.S. Division No. 90	3,703.00
Maple Creek School Division No. 17	194,406.00
Mathieu R.C.S.S. Division No. 7	7,853.00
Meadow Lake School Division No. 66	189,970.00
Melfort School Division No. 100	121,872.00
Melville Comprehensive School Board	19,171.00
Melville School Division No. 108	54,207.00
Moose Jaw R.C.S.S. Division No. 22	59,751.00
Moose Jaw School Division No. 1	233,180.00
Moosomin School Division No. 9	57,173.00
Neudorf School Division No. 96	8,402.00
Nipawin School Division No. 61	295,424.00
North Battleford R.C.S.S. Division No. 16	94,390.00
North Battleford School Division No. 103	209,450.00
Northern Lakes School Division No. 64	193,958.00
Northern Lights School Division No. 113	255,361.00
Outlook School Division No. 32	102,648.00
Oxbow School Division No. 51	78,726.00
Oxbow-Arcola Administration Board	2,742.00
Parkland School Division No. 63	279,281.00
Paynton School Division No. 102	11,444.00
Pense School Division No. 98	11,130.00
Potashville School Division No. 80	272,517.00
Prairie View School Division No. 74	81,352.00
Prince Albert Comp. High School Board	107,272.00
Prince Albert R.C.S.S. Division No. 6	126,598.00
Prince Albert Rural School Division No. 56	287,254.00
Prince Albert School Division No. 3	224,060.00
Radville School Division No. 67	35,667.00
Regina (East) School Division No. 77	46,290.00
Regina R.C.S.S. Division No. 81	543,912.00
Regina School Division No. 4 Education Centre	1,063,540.00
Rivier Academy	9,688.00
Rosetown School Division No. 43	98,468.00
Rosthern Junior College	12,981.00
Saskatchewan Valley School Division No. 49	465,656.00
Saskatoon (East) School Division No. 41	193,738.00
Saskatoon (West) School Division No. 42	218,386.00
Saskatoon School Division No. 13	1,744,634.00
Shamrock School Division No. 38	86,073.00
Shaunavon School Division No. 71	86,784.00
Spiritwood R.C.S.S. Division No. 82	8,075.00
St. Alphonse R.C.S.S. Division No.2	3,414.00
St. Gabriel's R.C.S.S. Division No. 23	28,187.00
St. Henry's R.C.S.S. Division No. 5	41,639.00
St. Olivier R.C.S.S. Division No. 12	5,485.00
St. Paul's R.C.S.S. Division No. 20	649,829.00
Sturgis School Division No. 45	139,575.00
Swift Current Comprehensive High School	42,034.00
Swift Current R.C.S.S. Division No. 11	14,907.00
Swift Current Rural School Division No. 75	59,144.00
Swift Current School Division No. 94	97,829.00
Thunder Creek School Division No. 78	73,388.00
Tiger Lily School Division No. 54	110,024.00
Tisdale School Division No. 53	113,005.00
Turtleford School Division No. 65	146,783.00
Unity R.C.S.S. Division No. 88	11,630.00
Wadena School Division No. 46	123,986.00
Wakaw School Division No. 48	121,742.00
Western Christian College	4,435.00
Weyburn Central School Division No. 73	64,497.00
Weyburn R.C.S.S. Division No. 84	33,833.00
Weyburn School Division No. 97	60,385.00
Wilcox School Division No. 105	2,818.00

Grants for Education Development Initiatives — *(Concluded)*

Grants: — (Concluded)

Wilcox St. Augustine R.C.S.S. Division No. 91	13,846.00
Wilkie School Division No. 59	98,335.00
Wilkie St. George R.C.S.S. Division No. 85	12,213.00
Wolseley School Division No. 25	30,938.00
Wood River School Division No. 70	44,079.00
Yorkdale School Division No. 36	171,598.00
Yorkton R.C.S.S. Division No. 86	43,370.00
Yorkton School Division No. 93	149,793.00
Payees under $2,000.00	2,735.00
	$ 13,750,000.00

Education Development Support Services

Subvote 2

Revised Estimate	**$ 750,000.00**	Expenditure	**$ 749,973.24**

Honorariums, Special Services and Fees	$ 375.00
Professional and Technical Services	12,576.00
Rents, Insurance and Utility Services	1,692.10
Advertising and Printing Related Expenses	28,731.12
Travelling Expenses	45,046.84
Postage, Communications, Freight and Express	32,627.49
Computer and Word Processing Related Expenses	937.59
Contractual Services	133,747.12
Stationery and Office Supplies	2,450.43
Scientific and Educational Supplies	4,174.02
Provisions and Business Expenses	3,941.52
Grants and Contributions	447,880.34
Office Equipment	35,793.67
	$ 749,973.24

Grants:

Biggar School Division No. 50	$ 4,125.00
Camera West Film Associates Ltd	8,825.00
Christensen, Deanna	13,165.00
Cowley-Head, Blanche	6,000.00
Gabriel Dumont Institute of Native Studies & Applied Research Inc.	3,000.00
Humboldt Rural School Division No. 47	8,000.00
Interchange on Canadian Studies	35,000.00
Regina R.C.S.S. Division No. 81	18,000.00
Regina School Division No. 4 Education Centre	61,853.04
Saskatchewan Indian Languages Institute	15,000.00
Saskatoon School Division No. 13	15,000.00
St. Paul's R.C.S.S. Division No. 20	103,000.00
University of Regina	74,000.00
University of Saskatchewan	82,912.30
	$ 447,880.34

Total Education — Education Development Fund **$ 14,499,973.24**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Payees under $20,000.00	$ 4,975.00	$
Other Travel:		
Batten, Lesley Jean		2,181.13
Chapdelaine, Ronald R.		4,337.72
Hlady, Rita M		3,896.16
McCabe, Joanne		6,518.19
Payees under $2,000.00		28,113.64
	$ 4,975.00	**$ 45,046.84**

Other Expenses:

Birdsong Communications	$ 15,475.00
Boyer, Joan	37,614.29
Day, Margo	15,250.00
Gladwell, Marnie	13,200.00
La Commission Scolaire Fermont	13,600.00
Management Systems Ltd	35,762.64
Mason's Duplicating Services Ltd	12,288.96
Sask. Tel — C.M.R.	32,596.24
Payees under $10,000.00	73,223.93
	$ 249,011.06

Energy and Mines

Administrative Services

Subvote 1

Revised Estimate	$ 2,822,500.00	Expenditure	$ 2,810,686.50

M.L.A. Other Allowances and Support Staff	$	164,319.16
Department Head and Branch Head — Salaries		155,239.78
Permanent Positions — Salaries		509,407.64
Temporary Positions — Salaries		7,450.74
Labour Service, Casual and Part-Time Employment		32,722.36
Honorariums, Special Services and Fees		4,899.96
Allowances, Retiring Gratuities and T.P.H.D.		594.56
Differentials, Severance Pay and Standby Pay		65,211.19
Miscellaneous		12.00
Professional and Technical Services		62,650.00
Rents, Insurance and Utility Services		44,055.35
Advertising and Printing Related Expenses		65,148.78
Repairs and Maintenance		6,849.34
Travelling Expenses		90,321.01
Postage, Communications, Freight and Express		88,242.09
Computer and Word Processing Related Expenses		1,306,611.68
Contractual Services		48,497.78
Stationery and Office Supplies		85,594.95
Scientific and Educational Supplies		38,085.06
Medical and Hospital Supplies		112.95
Provisions and Business Expenses		11,061.84
Miscellaneous Materials and Supplies		6,966.25
Taxes and Licenses		2,468.99
Office Equipment		14,163.04
	$	**2,810,686.50**

Geology and Mines

Subvote 4

Revised Estimate	$ 2,470,500.00	Expenditure	$ 2,466,511.46

Department Head and Branch Head — Salaries	$	72,132.00
Permanent Positions — Salaries		1,864,755.13
Labour Service, Casual and Part-Time Employment		77,978.01
Honorariums, Special Services and Fees		1,456.75
Allowances, Retiring Gratuities and T.P.H.D.		9,033.84
Differentials, Severance Pay and Standby Pay		109,571.51
Professional and Technical Services		22,716.97
Rents, Insurance and Utility Services		5,353.39
Advertising and Printing Related Expenses		69,818.97
Repairs and Maintenance		3,491.99
Travelling Expenses		41,226.67
Postage, Communications, Freight and Express		67,124.99
Computer and Word Processing Related Expenses		1,447.84
Contractual Services		31,405.27
Stationery and Office Supplies		11,518.13
Scientific and Educational Supplies		17,958.20
Provisions and Business Expenses		1,063.80
Clothing and Clothing Material		350.11
Maintenance and Construction Materials		156.79
Miscellaneous Materials and Supplies		19,071.66
Office Equipment		15,602.60
Educational, Scientific and Recreational Equipment		1,463.52
Miscellaneous Property		21,655.11
Miscellaneous		158.21
	$	**2,466,511.46**

Petroleum and Natural Gas

Subvote 8

Revised Estimate .... **$ 3,238,400.00** Expenditure .... **$ 3,236,149.22**

Department Head and Branch Head — Salaries	$ 76,500.84
Permanent Positions — Salaries	2,575,212.66
Temporary Positions — Salaries	64,215.90
Labour Service, Casual and Part-Time Employment	91,174.38
Honorariums, Special Services and Fees	2,640.55
Allowances, Retiring Gratuities and T.P.H.D.	4,956.23
Differentials, Severance Pay and Standby Pay	42,412.17
Professional and Technical Services	12,524.43
Advertising and Printing Related Expenses	88,141.32
Repairs and Maintenance	1,717.77
Travelling Expenses	138,259.94
Relocation Expenses	2,376.30
Postage, Communications, Freight and Express	98,680.79
Contractual Services	27,572.75
Stationery and Office Supplies	4,416.91
Scientific and Educational Supplies	1,366.18
Provisions and Business Expenses	245.64
Clothing and Clothing Material	761.36
Miscellaneous Materials and Supplies	1,355.84
Taxes and Licenses	1,468.00
Office Equipment	149.26
	$ 3,236,149.22

Mineral Revenues

Subvote 10

Revised Estimate .... **$ 1,133,300.00** Expenditure .... **$ 1,129,563.20**

Department Head and Branch Head — Salaries	$ 66,728.96
Permanent Positions — Salaries	899,346.16
Labour Service, Casual and Part-Time Employment	55,262.80
Honorariums, Special Services and Fees	1,321.65
Allowances, Retiring Gratuities and T.P.H.D.	932.54
Differentials, Severance Pay and Standby Pay	8,283.34
Professional and Technical Services	16,220.00
Advertising and Printing Related Expenses	10,048.96
Travelling Expenses	30,526.01
Postage, Communications, Freight and Express	31,516.46
Contractual Services	791.25
Stationery and Office Supplies	8,297.10
Miscellaneous	73.97
Office Equipment	214.00
	$ 1,129,563.20

Resource Policy and Economics

Subvote 14

Revised Estimate .... **$ 1,230,600.00** Expenditure .... **$ 1,224,475.38**

Department Head and Branch Head — Salaries	$ 138,408.70
Permanent Positions — Salaries	753,823.34
Labour Service, Casual and Part-Time Employment	47,789.54
Honorariums, Special Services and Fees	1,103.95
Allowances, Retiring Gratuities and T.P.H.D.	3,773.62
Differentials, Severance Pay and Standby Pay	3,232.95
Professional and Technical Services	101,793.00
Rents, Insurance and Utility Services	1,444.73
Advertising and Printing Related Expenses	489.83
Miscellaneous	37.50
Travelling Expenses	84,109.22
Postage, Communications, Freight and Express	29,903.89
Computer and Word Processing Related Expenses	984.00
Contractual Services	51,439.24
Stationery and Office Supplies	2,251.26
Scientific and Educational Supplies	1,355.28
Provisions and Business Expenses	2,352.15
Miscellaneous Materials and Supplies	183.18
	$ 1,224,475.38

Payments to The Saskatchewan Property Management Corporation

Subvote 16

Revised Estimate	$ 1,369,200.00	Expenditure	$ 1,364,707.52

Rents, Insurance and Utility Services	$ 1,269,200.00
Postage, Communications, Freight and Express	83,507.52
Land and Buildings Improvements	12,000.00
	$ 1,364,707.52

Members of the Executive Council

Subvote 17

Statutory Appropriation

Revised Estimate	$ 28,326.88	Expenditure	$ 28,326.88

Ministers of the Crown	$ 28,326.88
	$ 28,326.88

Total—Energy and Mines $ 12,260,420.16

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Adams, Judith H.	$ 21,437.74	$ ....
Badger, Thomas M.	44,316.00	....
Bakewell, Lois P.	29,880.00	....
Balfour, Michael	48,096.00	....
Barkman, Vivian J.	20,646.73	....
Barrett, Kerry G.	23,470.44	....
Beck, Leslie S.	73,332.00	....
Bedo, Dolores	22,272.00	....
Bedo, James J.	35,890.74	....
Bennett, Richard W.	42,336.00	....
Bernhardt, Andrew J.	46,320.00	....
Bernier, Leslie W.	54,960.00	....
Bhargava, Abha	33,394.00	....
Bhasin, Yash	31,980.00	2,771.30
Bilkhu, Jagdish	20,743.41	....
Boyle, Doris	32,859.63	....
Braun, Gordon Dale	62,100.00	....
Brooks, Leonard	30,506.52	....
Brown, Etna F.	36,300.00	....
Brown, Kenneth	28,896.00	....
Burns, Michael Lloyd	33,024.00	....
Buyze, Harold A.	35,478.39	....
Cabije, Francisco R.	48,739.62	....
Cameron, Patricia	26,134.60	....
Celis, Washington	34,788.00	....
Christopher, James E.	28,785.02	....
Clark, Marion E.	27,488.10	....
Clark, Sandra Elaine	22,596.00	....
Clayton, Raymond E.	84,234.96	....
Condie, Glen C.	24,243.00	....
Connely, William P.	27,116.00	....
Cooper, Blaine	34,475.80	....
Cooper, Gary Leslie	65,736.09	4,560.07
Cummings, Marie	27,732.00	....
Dafoe, Alexander Robert	44,131.90	....
Dancsok, Edward F. R.	39,408.00	....
Dang, Joe	60,492.00	....
Dauncey, Violet M.	24,096.00	....
Davie, Robert F.	52,548.00	....
Davies, Thomas L.	40,048.34	....
Delaney, Gary D.	54,954.43	....
Disbery, Catherine	34,146.26	....
Dolter, Ronald W.	27,992.95	....
Downton, Glen J.	49,236.00	....
Dreaver, Joan	23,604.00	....
Dumba, Constantine	23,165.68	....
Dutchak, Sharon	31,801.37	....
Dybwad, Hallgeir E. (Ted)	42,000.00	....
Ell, Terry L.	20,076.00	....
Ericson, Gary M. J.	35,724.07	....
Favel, Linda M.	22,656.00	....
Ferguson, Michael D.	52,284.00	....
Fichter, Mariel B.	23,928.00	....
Fink, Roderich Wilfred	42,993.00	....
Fletcher, Dale G.	65,316.72	....
Forsberg, Donald C.	24,737.58	....
Forster, Margaret	57,095.24	....
Foster, Ross A.	33,662.59	....
French, John C.	49,704.00	....
Gilboy, Christopher F.	52,548.00	....
Good, Karen R.	21,656.94	....
Gossarc, Jerry L.	60,492.00	....
Gracie, Andrew J.	53,208.00	....
Graham, Joan L.	22,400.00	....
Greggains, William Randy	40,426.83	....
Guliov, Paul	59,005.40	....
Haidl, Frances	36,720.00	....
Hall, Maurice W.	55,625.28	....
Hanley, Paul T.	33,367.44	....

Schedule of Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	Travel
Hanson, Wesley J.	26,473.38	....
Harper, Charles T.	52,548.00	....
Hartman, Monica L.	51,060.00	3,189.09
Hiebert, Bonnie L.	22,656.00	....
Hill, Marcy Donalda	22,320.61	....
Hogarth, Kirk B.	27,453.23	....
Hutch, Gordon F.	64,704.00	....
Ireland, Patricia G.	31,980.00	....
Jeffery, Timothy S.	41,518.00	5,154.16
Jetmundson, Kim S.	24,816.00	....
Jillings, Duncan Charles	31,537.56	....
Jones, Kenneth G.	33,443.61	....
Jordan, Mary	20,154.57	....
Kempf, Frederick E.	37,284.00	....
King, Donna L.	32,420.07	....
Kirkland, S. John T.	22,035.63	....
Klingelhofer, Marvin A.	51,060.00	4,562.16
Koepke, Douglas W.	36,300.00	....
Kovacevic, Rita	23,523.40	....
Kreis, L. Kim	35,916.00	....
Kydd, Robert P.	36,064.41	....
Lake, Louise C.	25,320.00	....
Lane, David M.	51,324.00	....
Larocque, Stella K.	38,340.00	....
Lee, Norman C.	52,548.00	....
Lee, Robert Anthony Colin	58,188.00	....
Leier, Peter	38,116.42	....
Lerner, Bruce G.	49,092.00	....
Lopez, Gil B.	52,744.75	....
Loseth, Howard M.	39,636.00	....
MacDonald, Robert	66,034.32	....
MacDougall, David G.	49,925.70	....
MacFarlane, Glendyne	24,816.00	....
Mahaffey, Lorry Wayne	40,918.57	....
Mahnic, Paul A.	30,210.00	....
Majore, Linda L.	24,816.00	....
Mathieson, J. Brian	44,895.91	....
Matick, Evelyn Louise	27,156.29	....
McCall, Rodney Robert	22,131.07	....
McFadyen, Danny L.	56,712.00	....
McLean, Richard	55,310.00	....
McPhee, John L.	56,853.00	....
Mearns, Linda	25,477.72	....
Monuik, David M.	31,142.08	....
Munro, Sandra L.	20,385.76	....
Olarie, Dianne L.	23,928.00	....
Pappas, Ted	57,120.00	....
Paterson, Douglas F.	57,120.00	....
Pearce, Richard O.	32,856.00	....
Pearson, John G.	32,409.26	3,058.14
Pelletier, Ronald J.	42,336.00	....
Poitras, I. Bert	34,536.00	....
Poitras, Keith M.	44,571.40	....
Pollock, Stanley G.	32,530.23	....
Pylypuk, Dean D. P.	30,604.63	....
Quinn, Kevin	39,600.00	3,629.38
Rathwell, Janis M.	56,508.00	....
Raymond, Rodney G.	35,264.38	....
Reeves, Philip L.	56,034.29	2,894.59
Reid, John	75,617.62	8,803.40
Reid, Robert Thomas	95,791.64	2,492.38
Robinson, W. J. Ronald	34,614.74	....
Roske, Darwin E.	42,000.00	....
Runge, Anna M.	23,928.00	....
Rymes, Stephen M.	40,464.00	....
Sanders, Hal David	42,677.06	....
Saunders, Ivy E.	27,003.00	....
Schlosser, Rodney L.	36,588.00	....
Schmid, Albert P.	52,548.00	....
Schumann, Belva Rosalie	22,656.00	....
Scott, Blaine P.	52,608.00	....
Senft, Dallas	57,120.00	....
Sereda, Myron A.	64,944.00	....
Sibbald, Thomas I. I.	57,120.00	....
Simmons, Garth D.	48,934.82	....
Skwara, Adeline M.	33,339.77	....
Sloat, John Edward	23,345.60	....
Slywka, Edward A.	49,236.00	6,070.05
Smith, Gail N.	43,140.00	....
Smith, Hon. Patricia A.	28,326.88	12,235.81
Smith, Laura	21,145.03	....
Staples, Bonnie	35,475.00	....
Stirling, Donald E.	60,492.00	....
Stolz, Horst	52,548.00	....
Stopanski, Bonita J.	23,010.41	....
Stovin, Kenneth M.	37,284.00	....
Suryam, Jallepalli	55,323.96	....
Tanouye, B. Jean	20,812.89	....
Thackeray, Jerry Kenneth	35,196.00	....
Theiss, Theresa M.	22,656.00	....
Thomas, David J.	53,775.87	....
Tremblay, Betty	22,977.88	....
Troesch, Linda M.	29,324.69	....
Troyer, D. Robert	46,320.00	....
Wagner, Allan P.	45,741.50	....
Watson, Janet D.	21,596.15	....
Weir, Phillip A.	33,083.46	....
West, Albert F.	39,252.00	....
Wheale, Sharon S.	41,461.76	....
Wilson, Bruce W.	77,700.84	2,722.42
Wilson, Malcolm A.	48,144.00	....
Wist, Floyd G.	46,356.00	....
Wong, Marcellinus	44,388.00	7,380.27
Wysminity, James M.	42,369.81	....
Youzwa, Patricia	64,337.62	....
Zborowski, Craig W.	24,528.00	....
Ziegler, Gwendelene A.	22,972.97	....
Zurawski, Stephen	66,728.96	....
Payees under $20,000.00	898,872.80	....
Other Travel:		
Air Canada	....	102,413.09
Parsons, Graham F.	....	2,692.91
Saskatatchewan Property Management Corporation	....	157,372.82
Payees under $2,000.00	....	52,440.81
	$ 7,940,219.79	**$ 384,442.85**

Schedule of Payments — *(Concluded)*

Other Expenses:

Armco Holdings Co. Ltd.	$ 18,270.25
Berkan, Cheryl A.	17,330.00
British Sulphur Corp. Ltd.	21,101.72
Canadian Energy Research Institute	25,293.00
Christopher, James E.	15,080.00
Dome Advertising Ltd.	10,626.51
Emsley & Associates Inc.	12,000.00
General Graphic Services Ltd.	30,703.29
Government Research Corp.	14,912.96
Grey, Clark, Shih & Associates, Ltd.	31,736.89
Lawson Business Forms (Saskatchewan)	10,356.55
Management Systems Ltd.	100,951.11
Mason's Duplicating Services Ltd.	10,071.37
Mohawk Data Sciences Canada Ltd.	10,039.82
Nuclear Assurance Corp.	12,625.00
Regina Fast Print	16,836.87
Sask Tel — C.M.R.	320,888.97
Sask. Computer Utility Corp. (SaskComp)	696,124.23
Saskatchewan Government Printing Company	50,661.47
Saskatchewan Property Management Corporation	1,711,979.94
Saskatchewan Public Service Commission	10,367.00
Savin Canada Inc.	15,301.78
Southam Paragon Graphics	10,056.96
Stevenson, Kellogg, Ernst & Whinney	58,897.85
Stricker's Office Supplies Ltd.	10,918.02
Strueby, Kelly	13,998.00
Success Office Systems	12,828.47
Touche Ross & Co.	15,000.00
Vercom Systems Ltd.	175,365.00
Westbridge Computer Corp.	59,651.24
Payees under $10,000.00	415,783.25
	$ 3,935,757.52

Environment and Public Safety

Administration and Communications

Subvote 1

Revised Estimate $ 1,140,300.00 Expenditure $ 1,049,583.48

M.L.A. Other Allowances and Support Staff	$ 89,511.56
Department Head and Branch Head — Salaries	231,208.18
Permanent Positions — Salaries	317,540.71
Temporary Positions — Salaries	17,362.70
Labour Service, Casual and Part-Time Employment	53,578.81
Honorariums, Special Services and Fees	1,050.00
Allowances, Retiring Gratuities and T.P.H.D.	389.97
Differentials, Severance Pay and Standby Pay	14,412.82
Professional and Technical Services	18,735.62
Rents, Insurance and Utility Services	23,269.61
Advertising and Printing Related Expenses	45,106.78
Repairs and Maintenance	1,073.34
Travelling Expenses	38,911.95
Relocation Expenses	6,381.78
Postage, Communications, Freight and Express	72,669.39
Computer and Word Processing Related Expenses	60,549.95
Contractual Services	14,193.76
Stationery and Office Supplies	24,793.75
Scientific and Educational Supplies	13,555.74
Provisions and Business Expenses	1,414.63
Miscellaneous Materials and Supplies	3,606.32
Miscellaneous	87.54
Office Equipment	178.57
	$ 1,049,583.48

Environmental Protection Branch

Subvote 6

Revised Estimate $ 3,770,500.00 Expenditure $ 3,724,238.59

Department Head and Branch Head — Salaries	$ 156,767.68
Permanent Positions — Salaries	1,928,314.68
Temporary Positions — Salaries	45,930.65
Labour Service, Casual and Part-Time Employment	120,464.55
Honorariums, Special Services and Fees	768.35
Allowances, Retiring Gratuities and T.P.H.D.	4,839.04
Differentials, Severance Pay and Standby Pay	11,990.24
Professional and Technical Services	137,538.02
Rents, Insurance and Utility Services	38,461.00
Advertising and Printing Related Expenses	28,092.96
Repairs and Maintenance	18,613.67
Travelling Expenses	255,442.54
Relocation Expenses	11,078.62
Postage, Communications, Freight and Express	98,905.14
Computer and Word Processing Related Expenses	128,996.16
Contractual Services	681,710.72
Stationery and Office Supplies	6,843.43
Scientific and Educational Supplies	8,794.37
Medical and Hospital Supplies	10,803.90
Miscellaneous	5.00
Clothing and Clothing Material	897.32
Coal, Wood and Other Fuels	812.22
Vehicle and Equipment Operating Expenses	705.76
Miscellaneous Materials and Supplies	11,064.93
Taxes and Licenses	1,764.74
Trucks, Trailers and Other Motor Vehicles	2,507.54
Office Equipment	1,050.32
Educational, Scientific and Recreational Equipment	7,595.94
Miscellaneous Property	3,479.10
	$ 3,724,238.59

Public Safety

Subvote 12

Revised Estimate .... **$ 4,770,400.00** Expenditure .... **$ 4,768,693.81**

Department Head and Branch Head — Salaries	$ 58,153.14
Permanent Positions — Salaries	3,463,557.57
Temporary Positions — Salaries	40,513.88
Labour Service, Casual and Part-Time Employment	141,444.08
Honorariums, Special Services and Fees	625.00
Allowances, Retiring Gratuities and T.P.H.D.	17,083.35
Differentials, Severance Pay and Standby Pay	69,826.91
Professional and Technical Services	12,157.29
Rents, Insurance and Utility Services	25,814.33
Advertising and Printing Related Expenses	58,022.25
Repairs and Maintenance	3,159.37
Travelling Expenses	443,306.36
Relocation Expenses	22,391.35
Postage, Communications, Freight and Express	151,082.09
Computer and Word Processing Related Expenses	93,799.39
Contractual Services	15,097.80
Stationery and Office Supplies	69,227.61
Scientific and Educational Supplies	22,210.09
Medical and Hospital Supplies	2,107.19
Provisions and Business Expenses	1,831.68
Clothing and Clothing Material	2,657.78
Coal, Wood and Other Fuels	120.71
Vehicle and Equipment Operating Expenses	899.26
Miscellaneous Materials and Supplies	15,962.78
Taxes and Licenses	1,866.90
Miscellaneous	70.80
Office Equipment	2,247.65
Educational, Scientific and Recreational Equipment	8,349.49
Construction, Farming and Maintenance Equipment	6,336.45
Miscellaneous Property	7,444.04
Stores for Resale	11,327.22
	$ 4,768,693.81

Payments to Saskatchewan Property Management Corporation

Subvote 14

Revised Estimate .... **$ 985,700.00** Expenditure .... **$ 797,458.21**

Rents, Insurance and Utility Services	$ 731,850.00
Postage, Communications, Freight and Express	65,608.21
	$ 797,458.21

Grants to Organizations and Persons Concerned with Environmental Matters

Subvote 17

Revised Estimate .... **$ 40,000.00** Expenditure .... **$ 36,997.10**

Grants:

Canadian Council of Resource & Environment Ministers	$ 29,147.10
Canadian Council on Ecological Areas	2,500.00
Receiver General for Canada — Environment Canada	5,000.00
Payees under $2,000.00	350.00
	$ 36,997.10

Environmental Assessment

Subvote 20

Revised Estimate	**$ 562,900.00**	Expenditure	**$ 534,685.47**

Permanent Positions — Salaries	$ 322,892.96
Honorariums, Special Services and Fees	58,924.96
Allowances, Retiring Gratuities and T.P.H.D.	209.88
Professional and Technical Services	7,556.17
Rents, Insurance and Utility Services	8,150.39
Advertising and Printing Related Expenses	26,050.48
Repairs and Maintenance	119.12
Travelling Expenses	26,959.42
Postage, Communications, Freight and Express	10,735.28
Computer and Word Processing Related Expenses	6,629.44
Contractual Services	63,540.92
Stationery and Office Supplies	2,670.55
Scientific and Educational Supplies	199.14
Miscellaneous	46.76
	$ 534,685.47

Payments Under the Operation Recycle Program

Subvote 24

Revised Estimate	**$ 1,350,000.00**	Expenditure	**$ 1,265,496.96**

Contractual Services	$ 1,213,496.96
Compensation Payments	52,000.00
	$ 1,265,496.96

Grant to the Toxicology Research Centre

Subvote 25

Revised Estimate	**$ 200,000.00**	Expenditure	**$ 200,000.00**

Grant:	
University of Saskatchewan	$ 200,000.00
	$ 200,000.00

Grant to the Water Appeal Board

Subvote 26

Revised Estimate	**$ 41,100.00**	Expenditure	**$ 41,100.00**

Grant:	
Saskatchewan Water Appeal Board	$ 41,100.00
	$ 41,100.00

Emergency Measures Organization

Subvote 27

Revised Estimate	**$ 351,900.00**	Expenditure	**$ 351,855.86**

Department Head and Branch Head — Salaries	$ 95,909.12
Permanent Positions — Salaries	22,134.00
Temporary Positions — Salaries	18,791.90
Labour Service, Casual and Part-Time Employment	1,875.21
Rents, Insurance and Utility Services	3,430.00
Advertising and Printing Related Expenses	2,791.38
Repairs and Maintenance	402.60
Travelling Expenses	68,347.35
Postage, Communications, Freight and Express	13,867.10
Contractual Services	61,799.65
Stationery and Office Supplies	4,976.46
Scientific and Educational Supplies	954.22

Emergency Measures Organization — *(Concluded)*

Provisions and Business Expenses	9,932.08
Clothing and Clothing Material	312.00
Miscellaneous Materials and Supplies	463.34
Miscellaneous	64.08
Office Equipment	9,164.57
Educational, Scientific and Recreational Equipment	1,173.30
Disaster Assistance	35,467.50
	$ 351,855.86

Members of the Executive Council

Subvote 28

Statutory Appropriation

Revised Estimate	**$ 29,793.80**	Expenditure	**$ 29,793.80**

Ministers of the Crown	$ 28,327.00
Legislative Secretaries	1,466.80
	$ 29,793.80

Total—Environment and Public Safety **$ 12,799,903.28**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Abells, Janet	$ 23,748.00	$ ....
Alberts, Blake E.	37,108.00	7,548.26
Archambault, Guy Joseph	39,467.11	2,615.45
Arnold, H. G. Keith	33,672.00	5,792.50
Auser, Arthur	41,321.12	....
Baerg, Solomon Lloyd	38,820.00	5,777.78
Baird, Bernadette	23,429.85	....
Barsi, Ronald G.	50,892.90	7,518.94
Bartlett, Albert S.	45,646.09	3,579.56
Bates, Kevin Thomas	35,644.00	5,129.92
Bellamy, Shannon G.	29,844.00	....
Bergey, Purle Henry	43,656.10	....
Bilokury, Myron R.	32,520.00	....
Brandenburg, Donald H.	40,896.00	9,679.60
Brash, Joan Frances	24,117.03	....
Burak, John W.	38,328.00	8,665.52
Busch, Robert J.	34,074.00	....
Cairns, Deanne A.	27,134.23	....
Chang, Victor S.	55,277.08	....
Chernoff, George A.	38,820.00	....
Chin, John C.	53,604.00	3,390.74
Chow, Grant	31,356.00	....
Clements, S. Joanne	27,315.00	....
Cooper, Lorne P.	36,029.00	2,419.42
Craig, Earl A.	32,520.00	....
Crone, John J.	48,420.00	....
Curry, John	35,148.29	2,949.46
Delorme, Leona M.	22,822.65	....
Demoskoff, Gordon J.	41,688.00	....
Doell, Peter	39,979.94	3,825.26
Doroshenko, Patty	24,009.21	....
Dorwart, Dianne L.	22,457.26	....
Drury, John R.	38,820.00	11,869.08
Dutka, Ronald J.	38,820.00	4,962.31
Dybwad, Carmen L.	22,324.96	....
Elsaesser, Donald P.	43,912.89	2,004.03
Engel, Joseph M.	38,820.00	3,689.44
Epp, Henry T.	53,880.00	3,604.42
Evans, Kenneth J.	38,820.00	....
Fairbank, James A.	33,672.00	4,489.06
Fast, Donald A.	66,664.20	....
Feitzelmayer, Gustav K.	39,564.00	....
Ferris, Samuel A.	44,103.97	....
Freeman, Richard	38,820.00	2,578.60
Gabel, Ann Rose	22,656.00	....
Ganong, Blaine W.	46,553.10	....
Gartner, Lucille M.	22,869.01	....
Gatin, Albert J.	40,115.81	5,833.82
Gilmour, Roderick	34,872.00	....
Gosselink, John G.	40,896.00	5,455.15
Graham, Neil F.	31,841.30	3,707.99
Gray, George V. R.	34,948.00	3,390.29
Griswold, Vernon Melvin	36,456.00	2,856.40
Halayka, Peter W.	36,456.00	7,645.17
Hallsworth, Gregg	30,229.09	....
Hamilton, Sheila E.	28,080.16	....
Hardisty, Margery M.	23,100.00	....
Harmsworth, Leslie George	51,000.00	3,262.60
Haukeness, Miles	35,724.00	....
Haukeness, Russel E.	45,081.28	5,577.27
Hayward, John C.	53,880.00	2,193.63

Schedule of Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Hegan, Michael G.	54,588.00	2,998.04
Heisler, Marjorie M.	34,596.00	....
Helfrick, Donald F.	36,541.89	....
Herbert, Penny Lynn	22,656.00	....
Higgs, Katherine G.	20,748.00	....
Hild, H. Conrad	40,704.00	....
Hilsendager, Donald	34,074.00	....
Hoffman, James C.	36,242.40	....
Hollmann, H. Ewald	39,856.65	4,187.15
Howard, Gordon William	30,132.27	....
Hudson, Orville H.	41,245.36	7,062.66
Jeske, Dean D.	29,866.62	2,209.49
Jestin, Glen A.	38,074.09	7,342.04
Johnston, Irl F.	38,820.00	....
Jones, Kenneth E.	38,504.20	4,952.25
Keating, Harold	39,006.56	3,687.93
Keil, Marlene J.	22,950.11	....
Kereliuk, Henry A.	38,820.00	....
King, Russell P.	24,794.00	....
Kiryluk, Olga	22,734.43	....
Knoll, Richard P.	59,832.00	....
Kostiuk, Brenda	22,494.61	....
Kratt, Lawrence F.	55,592.96	....
Kruszelnicki, Peter J.	28,320.00	....
Kudelis, Jeannette A.	24,990.98	....
Labelle, Laurent H.	35,496.40	....
Lauten, Karl P.	42,000.00	....
Lechner, Larry J.	60,588.00	....
Lemon, Rodney L.	29,783.00	....
Little, Walter Edward	36,456.00	3,345.45
MacDonald, Malcolm G.	34,244.08	2,207.47
Magyar, John G.	29,605.00	....
Maliepaard, Hugo S.	30,669.67	....
Mather, G. Helen	31,128.00	....
McBain, John D.	35,412.00	7,270.89
McGregor, Elizabeth G.	53,880.00	....
McLean, Sandra Lee	27,684.00	....
McLeod, Bruce R.	28,800.00	....
Meekma, John Scott	40,784.00	....
Meyer, Alfred	40,896.00	....
Mihial, John D.	37,700.17	3,851.61
Miller, Douglas N.	38,820.00	4,209.71
Miller, Jake	38,820.00	4,828.82
Minifie, Pamela R.	21,498.00	....
Moffitt, Lorraine T.	30,216.00	....
Montgomery, Neil	38,820.00	2,836.02
Mutch, Graham R.	42,000.00	....
Naldrett, Douglas G.	39,328.73	10,723.93
Nargang, Darryl D.	59,871.48	....
Nelson, Charlene	23,287.05	....
Nicholson, Sandra Marie	22,868.40	....
Nightingale, John D.	39,825.96	6,940.16
Nilson, Tim C.	38,328.00	7,431.19
Oates, Brenda	20,105.91	....
Olesen, Ashley	38,556.74	....
Opheim, G. Earl	38,820.00	5,484.04
Orban, Janine M.	24,161.72	....
Overland, Roald F.	41,504.53	4,312.36
Papic, Gary C.	29,783.00	....
Pastuch, Alice H.	23,309.88	....
Patterson, Frederick M.	48,368.35	3,526.62
Perras, Dennis A.	32,520.00	....
Potter, Clifton L.	53,808.00	4,369.99
Pritchard, Rick A.	46,988.46	....
Quinn, Ronald J.	37,296.00	....
Rifaat, Laila B.	35,040.00	....
Robinson, R. Scott	43,451.52	....
Ross, Ronald R.	30,604.42	....
Rowland, Richard E.	36,259.96	....
Ruecker, Debbie L.	26,826.56	....
Ruggles, Robert	53,400.00	....
Ryma, Bernard J.	47,013.00	....
Sanders, Doug A.	34,948.00	4,006.60
Schoenroth, Wendy	21,144.51	....
Schutzman, Robert J.	48,852.00	....
Scissons, Kevin H.	40,784.00	....
Sentis, Robert R.	67,008.58	6,105.70
Sheasby, Percy James H.	61,856.05	....
Sigurdson, David B.	38,820.00	2,438.51
Sinclair, Leonard S.	36,415.00	....
Skotnicky, Carl	39,597.48	2,472.55
Solvason, Eric K.	38,342.45	5,976.68
Stewart, Robert J.	52,548.00	....
Stockerl, Edward C.	38,296.00	....
Surkan, Nancy G.	23,124.95	....
Surtees, Nicholas	53,540.24	2,581.86
Svendsen, Douglas	38,820.00	6,890.06
Swan, Herbert J.	28,327.00	....
Therens, Robert F.	41,227.13	9,965.00
Thiele, Peter J.	42,370.77	....
Thompson, Karstein E.	38,820.00	6,811.33
Toscano, Flavio	42,000.00	....
Turgeon, Robert J.	38,820.00	....
Underwood, Gregory P.	52,812.00	....
Valentine, Henry A.	42,729.30	7,510.00
Van Beek, Dan	38,328.00	5,621.32
van Es, Peter	83,631.96	4,050.78
Walby, Janet E. Lynn	23.440.29	....
Walker, Robert E.	57,144.00	....
Weagle, Kenneth V.	37,796.00	....
Wei David Kenneth	35,754.55	....
Whitehead, Peter	41,530.32	....
Wiegers, David V.	34,239.85	....
Wilkinson, George	38,820.00	9,991.01
Wilson, Brent E.	34,074.00	....
Zado, Edward J.	38,820.00	4,929.83
Zimmerman, Bary L.	41,339.65	7,998.88
Zimmerman, Geoffrey	29,568.82	....
Zitta, Richard H.	37,556.00	....
Zrymiak, William A.	52,548.00	....
Payees under $20,000.00	874,513.05	....
Other Travel:		
Air Canada	....	25,977.25
Brennan, W. John	....	4,175.05
Davies, Wayne K.	....	5,278.68
Fleck, P. Clarence	....	2,102.47
MacMilian, John E.	....	10,435.55
Saskatchewan Parks, Recreation and Culture	....	24,407.88

Schedule of Payments — *(Concluded)*

Other Travel: — (Concluded)

Saskatchewan Property Management Corporation		320,086.88
Woltman, John A.		17,611.64
Payees under $2,000.00		89,752.62
	$ 7,335,865.70	$ 832,967.62

Other Expenses:

Anderson, Nimegeers, Walter, Gibbings, Ryan, Froslee and Keene	$ 18,384.39
Athabaska Airways Ltd.	31,683.78
Battlefords Bag Manufacturing	35,669.20
Bobbee, Gale	13,152.00
Brandt Industries Ltd	10,428.22
Clifton Associates Ltd.	164,685.32
Curtis Construction	1,033,776.47
Curtis Industries Ltd	242,000.00
D. L. H. Holdings Ltd.	13,599.01
Dome Advertising Ltd.	29,639.11
Dome Media Buying Services Ltd.	28,717.58
Driedger, Henry	12,109.30
Driedger's Trucking Ltd.	38,476.32
General Recorders Wascana	13,086.36
M. R. 2 McDonald & Associates	33,351.88
MacMillan, John E.	27,700.00
Management Systems Ltd.	19,614.27
Mercury Graphics Corporation	11,101.29
Milner, Brett	26,985.57
Milner, George	69,833.49
N & J Contractors Ltd.	34,562.12
Nerco Con Mine Ltd.	10,310.08
Olivetti Canada Ltd.	10,785.46
Paperworks Inc.	13,330.36
Receiver General for Canada — National Research Council	44,104.74
Redman's Service	12,209.09
Ritco, Martin	28,216.03
Sask Tel — C.M.R.	326,192.26
Saskatchewan Computer Utility Corporation (SaskComp)	127,051.39
Saskatchewan Government Printing Co.	42,241.26
Saskatchewan Piping Industry Joint Training Board	13,200.00
Saskatchewan Property Management Corporation	1,016,688.71
Saskatchewan Public Service Commission	16,966.00
Saskatchewan Research Council	82,416.45
Saskatchewan Water Corporation	11,906.71
Souris Basin Development Authority	28,403.75
Syntath	100,446.00
Westbridge Computer Corporation	12,383.72
Woltman, John A.	27,700.00
Yacyshen, Gabriel	10,223.25
573780 Saskatchewan Ltd.	26,833.21
Payees under $10,000.00	482,808.71
	$ 4,352,972.86

Executive Council

Administration

Subvote 1

Revised Estimate	**$ 2,646,900.00**	Expenditure	**$ 2,636,446.07**

M.L.A. Other Allowances and Support Staff	$ 203,307.81
Department Head and Branch Head — Salaries	249,995.07
Permanent Positions — Salaries	720,831.93
Temporary Positions — Salaries	1,902.70
Labour Service, Casual and Part-Time Employment	67,116.25
Honorariums, Special Services and Fees	5,649.41
Allowances, Retiring Gratuities and T.P.H.D.	40,293.32
Differentials, Severance Pay and Standby Pay	128,095.67
Professional and Technical Services	5,294.26
Rents, Insurance and Utility Services	59,620.59
Advertising and Printing Related Expenses	42,818.52
Repairs and Maintenance	2,579.54
Travelling Expenses	224,484.42
Relocation Expenses	4,533.78
Postage, Communications, Freight and Express	168,872.31
Computer and Word Processing Related Expenses	172,212.26
Contractual Services	446,174.19
Stationery and Office Supplies	34,703.42
Scientific and Educational Supplies	15,802.77
Miscellaneous	46.10
Provisions and Business Expenses	36,861.39
Miscellaneous Materials and Supplies	6,271.04
Grants and Contributions	14,000.00
Office Equipment	9,914.21
Educational, Scientific and Recreational Equipment	41,904.90
	2,703,285.86
Less: Reimbursement — Seconded Services	66,381.95
Less: Reimbursement — Travel	457.84
	$ 2,636,446.07

Grants:

Institute for Research on Public Policy	$ 10,000.00
Queen's University	3,000.00
Payees under $2,000.00	1,000.00
	$ 14,000.00

Information Services

Subvote 2

Revised Estimate	**$ 551,800.00**	Expenditure	**$ 549,405.38**

Department Head and Branch Head — Salaries	$ 53,944.68
Permanent Positions — Salaries	304,743.70
Labour Service, Casual and Part-Time Employment	483.33
Allowances, Retiring Gratuities and T.P.H.D.	1,709.17
Rents, Insurance and Utility Services	7,789.08
Advertising and Printing Related Expenses	39,460.71
Repairs and Maintenance	988.94
Travelling Expenses	5,925.74
Postage, Communications, Freight and Express	88,074.38
Contractual Services	18,055.71
Stationery and Office Supplies	20,323.22
Scientific and Educational Supplies	4,301.00
Provisions and Business Expenses	1,079.95
Miscellaneous Materials and Supplies	304.37
Office Equipment	147.39
Educational, Scientific and Recreational Equipment	2,074.01
	$ 549,405.38

Policy Secretariat

Subvote 4

Revised Estimate	**$ 908,000.00**	Expenditure	**$ 899,731.13**

Department Head and Branch Head — Salaries	$ 77,833.62
Permanent Positions — Salaries	483,339.91
Temporary Positions — Salaries	5,103.90
Honorariums, Special Services and Fees	1,421.00
Allowances, Retiring Gratuities and T.P.H.D.	4,208.65
Differentials, Severance Pay and Standby Pay	2,028.98
Professional and Technical Services	5,784.49
Rents, Insurance and Utility Services	6,693.13
Advertising and Printing Related Expenses	6,483.62
Miscellaneous	26.25
Travelling Expenses	22,705.21
Relocation Expenses	186.50
Postage, Communications, Freight and Express	26,328.06
Computer and Word Processing Related Expenses	44,667.62
Contractual Services	158,552.39
Stationery and Office Supplies	10,764.85
Scientific and Educational Supplies	3,840.36
Provisions and Business Expenses	540.84
Miscellaneous Materials and Supplies	1,157.77
Grants and Contributions	2,275.00
Office Equipment	35,788.98
	$ 899,731.13

Grants:

University of Saskatchewan	$ 2,275.00
	$ 2,275.00

Expenditure Under The Election Act

Subvote 6

Statutory Appropriation

Revised Estimate	**$ 373,088.27**	Expenditure	**$ 373,088.27**

Permanent Positions — Salaries	$ 153,228.42
Expenditures under the Saskatchewan Election Act and Expenses of Referendums	54,926.28
Differentials, Severance Pay and Standby Pay	4,747.16
Rents, Insurance and Utility Services	3,651.50
Advertising and Printing Related Expenses	37,417.80
Repairs and Maintenance	239.77
Travelling Expenses	13,502.84
Postage, Communications, Freight and Express	8,454.09
Computer and Word Processing Related Expenses	3,513.18
Contractual Services	89,970.36
Stationery and Office Supplies	1,400.51
Scientific and Educational Supplies	779.90
Provisions and Business Expenses	206.90
Miscellaneous	71.58
Office Equipment	977.98
	$ 373,088.27

Constituencies:

Arm River	$ 1,572.85
Assiniboia-Gravelbourg	779.10
Athabasca	1,097.11
Bengough-Milestone	1,104.60
Biggar	721.65
Canora	660.00
Cumberland	1,316.51
Cut Knife-Lloydminster	790.00
Estevan	968.48
Humboldt	1,546.64
Indian Head-Wolseley	660.00
Kelsey-Tisdale	1,178.57
Kelvington-Wadena	831.15
Kindersley	1,179.37
Kinistino	740.90
Last Mountain-Touchwood	867.05
Maple Creek	1,124.33
Meadow Lake	735.00
Melfort	984.98
Melville	1,018.84
Moose Jaw North	910.00
Moose Jaw South	1,154.84
Moosomin	660.00
Morse	978.30
Nipawin	660.00
Pelly	714.66
Prince Albert	660.00
Prince Albert-Duck Lake	1,279.89

Expenditure Under The Election Act — *(Concluded)*

Constituencies:

Qu'Appelle-Lumsden	660.00
Quill Lakes	164.40
Redberry	691.02
Regina Centre	660.00
Regina Elphinstone	660.00
Regina Lakeview	660.00
Regina North	2,348.80
Regina North East	110.00
Regina North West	330.00
Regina Rosemont	1,030.00
Regina South	947.65
Regina Victoria	660.00
Regina Wascana	4,043.52
Rosetown-Elrose	791.53
Rosthern	702.46
Saltcoats	1,039.47
Saskatoon Centre	1,624.67
Saskatoon Eastview	2,413.57
Saskatoon Fairview	1,019.89
Saskatoon Mayfair	660.00
Saskatoon Nutana	1,192.03
Saskatoon Riversdale	1,683.50
Saskatoon South	1,905.00
Saskatoon Sutherland	851.40
Saskatoon University	1,649.04
Saskatoon Westmount	860.00
Shaunavon	440.00
Shellbrook-Torch River	809.68
Souris-Cannington	660.00
Swift Current	565.00
The Battlefords	1,226.12
Thunder Creek	811.74
Turtleford	1,098.24
Weyburn	866.39
Wilkie	763.42
Yorkton	660.00
	$ 64,153.36

Expenses of Conducting Votes Under The Time Act

Subvote 7

Revised Estimate	**$ 7,000.00**	Expenditure	**$ 6,854.21**

Expenditures under the Saskatchewan Election Act and Expenses of Referendums	$ 5,374.84
Advertising and Printing Related Expenses	1,463.17
Miscellaneous	16.20
	$ 6,854.21

Intergovernmental Affairs

Subvote 9

Revised Estimate	**$ 790,200.00**	Expenditure	**$ 776,084.41**

Department Head and Branch Head — Salaries	$ 75,060.00
Permanent Positions — Salaries	481,854.13
Labour Service, Casual and Part-Time Employment	1,619.87
Honorariums, Special Services and Fees	301.65
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	803.25
Professional and Technical Services	4,346.32
Rents, Insurance and Utility Services	15,196.10
Advertising and Printing Related Expenses	2,629.95
Travelling Expenses	53,658.85
Postage, Communications, Freight and Express	66,777.40
Computer and Word Processing Related Expenses	10,113.91
Contractual Services	46,564.30
Stationery and Office Supplies	6,515.67
Scientific and Educational Supplies	4,990.06
Provisions and Business Expenses	13,058.57
Miscellaneous Materials and Supplies	223.75
Office Equipment	8,655.23
	$ 792,369.01
Less: Reimbursement — Office Services AGDEVCO	6,000.00
Less: Reimbursement — Blanket Refund	10,284.60
	$ 776,084.41

Members of the Executive Council

Subvote 10

Statutory Appropriation

Revised Estimate	**$ 42,607.46**	Expenditure	**$ 42,607.46**

Ministers of the Crown	$ 37,167.26
Legislative Secretaries	5,440.00
	$ 42,607.46

Protocol Office

Subvote 13

Revised Estimate	**$ 311,000.00**	Expenditure	**$ 309,874.75**

Department Head and Branch Head — Salaries	$ 57,628.46
Permanent Positions — Salaries	94,628.00
Miscellaneous	82.40
Rents, Insurance and Utility Services	4,621.90
Advertising and Printing Related Expenses	14,095.16
Repairs and Maintenance	429.48
Travelling Expenses	9,297.64
Postage, Communications, Freight and Express	10,562.44
Computer and Word Processing Related Expenses	7,806.10
Contractual Services	56,542.20
Stationery and Office Supplies	7,919.00
Scientific and Educational Supplies	771.97
Provisions and Business Expenses	60,889.43
Miscellaneous Materials and Supplies	6,096.60
Office Equipment	131.72
	331,502.50
Less: Reimbursement — Gift Policy	21,627.75
	$ 309,874.75

Office of the Agent General

Subvote 14

Revised Estimate	**$ 158,200.00**	Expenditure	**$ 146,498.61**

Department Head and Branch Head — Salaries	$ 46,350.00
Permanent Positions — Salaries	31,005.82
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	258.83
Allowances and Care of Persons	18,845.42
Professional and Technical Services	275.00
Rents, Insurance and Utility Services	7,399.69
Advertising and Printing Related Expenses	1,612.60
Repairs and Maintenance	689.36
Travelling Expenses	7,879.01
Relocation Expenses	13,661.65
Postage, Communications, Freight and Express	13,128.99
Contractual Services	6,859.94
Stationery and Office Supplies	947.44
Scientific and Educational Supplies	965.68
Provisions and Business Expenses	8,166.12
Miscellaneous	58.04
Pensions and Benefit Payments	1,104.50
Compensation Payemnts	1,594.00
Foreign Exchange, Commission Charges and Other Bank Charges	126.66
	160,928.75
Less: Reimbursement — Seconded Services	14,430.14
	$ 146,498.61

Grants to Planning and Research Institutions

Subvote 15

Revised Estimate	**$ 61,200.00**	Expenditure	**$ 59,400.00**

Grants and Contributions	$ 59,400.00
	$ 59,400.00

Grants:

Receiver General for Canada — Canadian Secretariat Intergovernmental Conference	$ 59,400.00
	$ 59,400.00

Payments to The Saskatchewan Property Management Corporation

Subvote 17

Revised Estimate	$ 810,200.00	Expenditure	$ 810,200.00

Rents, Insurance and Utilities	$ 669,500.00
Postage, Communications, Freight and Express	140,700.00
	$ 810,200.00

Total—Executive Council	**$ 6,610,190.29**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Alecxe, Kenneth John	$ 29,438.49	$ ....
Amyotte, Sharon	22,921.31	....
Baker, Janice G.	30,432.00	....
Barnes, Gordon Rick	53,944.68	....
Beauregard, Yvette M.	30,480.00	....
Berling, L. Doreen	21,540.00	....
Brucker, Sheila Isabelle	36,900.00	....
Burnett, Bryon J.	39,688.74	....
Carroll, Donald James	64,704.00	2,969.99
Chamberlin, Grant N.	20,010.20	....
Denzin, Ella	34,296.00	....
Devine, Hon. Donald Grant	37,167.26	41,726.25
Dewald, Laura M.	35,808.00	....
Dicenzo, Pamela	32,658.53	....
Dimitrijevic, Andre	64,704.00	....
Dobrowolsky, Gordon	47,557.38	14,960.78
Dudley, Judy L.	25,164.00	....
Dutton, William Craig	60,204.00	2,094.00
Emery, George J.	28,342.12	....
Feldstein, Ellie	33,233.17	....
Folk, Margaret E.	23,757.66	....
Gamble, Becky Lou	21,000.00	....
Gilewicz, Joanne P.	25,320.00	....
Graybiel, Richard Kimble	54,072.00	....
Harrold, Randy	75,060.00	10,803.24
Heidt, Bonita K.	27,996.00	....
Heisler, Joan C.	23,945.08	....
Hewitt, Ronald W.	73,970.14	....
Hilton, Alan T.	50,748.00	....
Holbird, Bonnie J.	46,224.00	....
Holle, Peter	30,627.36	....
Hoskins, Lindalee M.	22,344.00	....
Jackson, D. Michael	57,876.46	....
Janz, Irene D.	34,764.00	....
Kornum, Norine	20,844.00	....
Krichkowski, Florence	30,480.00	....
Lampard, Keith	61,116.00	2,774.70
Leibel, Brian H.	39,463.23	....
Leverick, Melanie	21,796.00	....
Martin, Francis Larry	79,033.62	....
Mazurak, Karen D.	25,320.00	....
McLellan, Susan	42,000.00	....
McLeod, Sheldon L.	53,880.00	....
McMartin, Pamela Ann	20,982.00	....
McNeil, W. J. David	25,967.31	....
Michel, Jean	22,764.71	....
Morgan, Janet M.	20,751.00	....
Newton, Jeffrey	33,420.00	....
Osborne, Paul	40,500.00	....
Paul, Linda C.	23,352.00	....
Phillips, Peter W. B.	21,911.10	....
Pichurski, Patricia	22,711.15	....
Popescul, Della	22,176.00	....
Pringle, Donald	71,120.00	2,004.08
Quinlan, Sean	62,818.62	2,719.91
Ready, Robert Bryan	49,541.86	....
Riddell, Norman Harold	182,620.66	15,294.69
Robinson, J. Paul	66,485.18	....
Rocan, Claude M.	45,628.56	....
Rousseau, Paul E.	46,350.00	....
Ruller, Sheree Lynn	28,521.13	....
Sampson, John A.	36,972.00	....
Sandbeck, Margaret A.	24,877.38	....
Sarvajc, Ronald Lloyd	70,207.94	8,203.24
Shykula, Michael	43,140.00	....
Skow, Douglas Peder	41,712.00	....
Tenold, Joanne Lynn	29,811.10	3,176.72
Tkach, Mary	53,718.57	....
Tomecko, Dianne	25,566.00	....
Totten, Gerald	43,140.00	....
Walker, Ruth	20,233.95	....
Warner, Margaret A.	22,985.95	....
Weir, Janet E.	23,139.00	....
Weir, John W.	32,664.00	....
Weir, Margot E.	32,571.00	....
Zimmerman, Cheryl	23,556.00	....
Payees under $20,000.00	378,675.99	....
Other Travel:		
Air Canada	....	114,068.28
Arsenault, Frederic	....	2,255.93

Schedule of Payments — *(Concluded)*

Other Travel: — (Concluded)

Band City Aviation Ltd.	....	3,273.48
Barootes, Brenda	....	2,834.97
Parken, H. Richard	....	2,057.22
Petersen, Sherwin H.	....	3,576.12
Receiver General for Canada — External Affairs	....	2,168.94
Saskatchewan Property Management Corporation	....	65,767.41
Payees under $2,000.00	....	34,723.76
	$ 3,401,423.59	$ 337,453.71

Other Expenses:

Bell Canada	$ 18,918.04
Black, David	50,628.99
Brigdens Printers & Publishers	13,391.42
Cafeteria Board	12,966.20
Computerland	29,032.87
Conference Board of Canada	22,296.84
Crown Management Board of Saskatchewan	52,290.00
Cubbon Advertising Concepts	10,298.90
Derges-McPhadden Office Products Ltd.	10,410.17
Dome Advertising Ltd.	28,697.49
Fairbairn Executive Services Ltd.	13,345.40
Forbes Anderson Press Ltd.	26,043.37
General Recorders Wascana	23,117.04
Government Research Corporation	26,851.32
Hotel Saskatchewan Ltd.	17,423.38
IBM Canada Ltd.	12,004.77
Infomart — Southam Press Ltd. and Toronto Star Ltd.	36,459.26
Information Technology Group	56,225.00
Informetrica Ltd.	15,500.00
Infosystems Consulting	17,385.00
MFB Associates Engineering Consultants	79,682.39
Milton, Eleanor	13,275.00
Public Affairs Communications Management Inc.	22,500.00
Ramada Renaissance Hotel	19,368.99
Receiver General for Canada — External Affairs	11,680.11
Reliable Stationers Ltd.	10,923.83
Rousseau, Paul E.	33,588.09
Sask Tel — C.M.R.	322,042.50
Saskatchewan Computer Utility Corporation (SaskComp)	12,427.60
Saskatchewan Government Printing Co.	46,220.17
Saskatchewan Property Management Corporation	1,231,949.21
Saskatchewan Public Service Commission	12,619.00
Software Support Ltd.	52,937.98
Stewart, Burns M.	13,325.00
Success Office Systems	20,883.03
Western Cinevision Inc.	41,866.69
Woods Gordon Management Consultants	10,630.15
Xerox Canada Inc.	11,050.97
Payees under $10,000.00	454,564.10
	$ 2,914,820.27

Finance

Administration

Subvote 1

Revised Estimate	**$ 2,428,600.00**	Expenditure	**$ 2,413,551.14**

M.L.A. Other Allowances and Support Staff	$ 131,419.72
Department Head and Branch Head — Salaries	176,522.58
Permanent Positions — Salaries	796,843.13
Temporary Positions — Salaries	55,368.91
Labour Service, Casual and Part-Time Employment	71,471.85
Honorariums, Special Services and Fees	18,734.80
Allowances, Retiring Gratuities and T.P.H.D.	3,636.41
Differentials, Severance Pay and Standby Pay	70,025.90
Miscellaneous	30.35
Allowances and Care of Persons	9,600.00
Professional and Technical Services	68,241.89
Rents, Insurance and Utility Services	45,857.21
Advertising and Printing Related Expenses	653,860.72
Repairs and Maintenance	892.40
Travelling Expenses	58,424.24
Postage, Communications, Freight and Express	61,687.26
Computer and Word Processing Related Expenses	125,425.24
Contractual Services	22,498.72
Stationery and Office Supplies	16,239.42
Scientific and Educational Supplies	6,335.71
Provisions and Business Expenses	17,644.88
Miscellaneous Materials and Supplies	1,798.25
Pensions and Benefit Payments	1,637.86
Office Equipment	680.27
	$ 2,414,877.72
Less: Reimbursement — Seconded Services	1,326.58
	$ 2,413,551.14

Revenue Division

Subvote 6

Revised Estimate	**$ 5,903,000.00**	Expenditure	**$ 5,874,819.86**

Department Head and Branch Head — Salaries	$ 16,516.38
Permanent Positions — Salaries	3,477,687.43
Temporary Positions — Salaries	433,207.57
Labour Service, Casual and Part-Time Employment	172,358.02
Honorariums, Special Services and Fees	5,150.17
Allowances, Retiring Gratuities and T.P.H.D.	4,921.83
Differentials, Severance Pay and Standby Pay	64,549.22
Professional and Technical Services	15,553.79
Rents, Insurance and Utility Services	13,572.54
Advertising and Printing Related Expenses	362,942.04
Repairs and Maintenance	5,131.30
Travelling Expenses	153,735.64
Postage, Communications, Freight and Express	172,312.51
Computer and Word Processing Related Expenses	874,361.11
Contractual Services	25,594.29
Stationery and Office Supplies	88,711.00
Scientific and Educational Supplies	8,264.44
Miscellaneous	109.19
Provisions and Business Expenses	544.94
Taxes and Licenses	957.00
Land and Building Improvements	1,050.00
Office Equipment	8,811.18
	$ 5,906,041.59
Less: Reimbursement — Seconded Services	31,221.73
	$ 5,874,819.86

Remissions under The Department of Revenue and Financial Services Act

Subvote 22

Revised Estimate	$ 50,000.00	Expenditure	$ 3,263.50

Mortgage Interest Reduction Plan

Subvote 25

Revised Estimate	$ 185,000.00	Expenditure	$ 174,704.99

Provincial Comptroller's Office

Subvote 31

Revised Estimate	$ 5,588,800.00	Expenditure	$ 5,524,804.79

Department Head and Branch Head — Salaries	$ 74,100.00
Permanent Positions — Salaries	2,438,954.95
Temporary Positions — Salaries	114,088.06
Labour Service, Casual and Part-Time Employment	99,685.78
Honorariums, Special Services and Fees	3,300.50
Allowances, Retiring Gratuities and T.P.H.D.	5,502.13
Differentials, Severance Pay and Standby Pay	30,928.61
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	150.00
Professional and Technical Services	2,750.00
Rents, Insurance and Utility Services	10,289.07
Advertising and Printing Related Expenses	114,164.75
Repairs and Maintenance	988.81
Travelling Expenses	11,091.81
Postage, Communications, Freight and Express	62,102.60
Computer and Word Processing Related Expenses	2,415,236.76
Contractual Services	37,859.31
Stationery and Office Supplies	110,432.90
Scientific and Educational Supplies	2,660.11
Provisions and Business Expenses	426.27
Miscellaneous	89.49
Land and Building Improvements	11,589.86
Office Equipment	1,532.16
	5,547,923.93
Less: Reimbursement — Seconded Services	23,119.14
	$ 5,524,804.79

Public Employees' Benefits — Administration

Subvote 32

Revised Estimate	$ 1,409,800.00	Expenditure	$ 1,402,546.50

Department Head and Branch Head — Salaries	$ 76,740.67
Permanent Positions — Salaries	722,315.94
Temporary Positions — Salaries	126,600.48
Labour Service, Casual and Part-Time Employment	73,630.38
Honorariums, Special Services and Fees	6,246.70
Allowances, Retiring Gratuities and T.P.H.D.	173.87
Differentials, Severance Pay and Standby Pay	11,691.08
Professional and Technical Services	172,247.86
Rents, Insurance and Utility Services	4,092.25
Advertising and Printing Related Expenses	18,528.74
Repairs and Maintenance	1,059.78
Travelling Expenses	17,297.84
Postage, Communications, Freight and Express	38,062.21
Computer and Word Processing Related Expenses	105,133.96
Contractual Services	8,312.32
Stationery and Office Supplies	17,351.20
Scientific and Educational Supplies	1,194.46
Provisions and Business Expenses	486.17
Miscellaneous	180.96
Compensation Payments	100.00
Office Equipment	1,099.63
	$ 1,402,546.50

Payments under the Public Service Superannuation Plan
Subvote 33
Statutory Appropriation

Revised Estimate	$ 65,708,508.32	Expenditure	$ 65,708,508.32

Cost of Living Bonus for Superannuates and Widows of Superannuates
Subvote 34

Revised Estimate	$ 4,200.00	Expenditure	$ 4,167.48

Allowances and Refunds — Employees' Savings Account
Subvote 37
Statutory Appropriation

Revised Estimate	$ 53,083.22	Expenditure	$ 53,083.22

Employer's Matching Contributions to the Public Employees (Government Contributory) Superannuation Plan
Subvote 40
Statutory Appropriation

Revised Estimate	$ 9,985,202.58	Expenditure	$ 9,985,202.58

Pensions and Benifit Payments	$ 10,203,822.62
Less: Reimbursement — Refund of Contributions	218,620.00
	$ 9,985,202.58

Payments to the Judges of the Provincial Court Superannuation Fund Pursuant to Subsection 27(3) of The Provincial Court Act
Subvote 41
Statutory Appropriation

Revised Estimate	$ 217,980.30	Expenditure	$ 217,980.30

Employer's Assessment for the Disability Income Plan
Subvote 42

Revised Estimate	$ 557,600.00	Expenditure	$ 536,497.00

Employer's Contribution for the Employees' Group Life Insurance Plan
Subvote 43

Revised Estimate	$ 433,800.00	Expenditure	$ 400,045.20

Employer's Contribution for the Public Employees' Dental Plan
Subvote 44

Revised Estimate	$ 427,700.00	Expenditure	$ 427,338.14

Superannuation Allowance Pursuant to Chapter 64 of The Statutes of Saskatchewan, 1958, as Amended

Subvote 45

Statutory Appropriation

Revised Estimate .... **$ 7,152.00** Expenditure .... **$ 7,152.00**

Minister of Finance's Contributions to Members of the Legislative Assembly Superannuation Fund

Subvote 46

Statutory Appropriation

Revised Estimate .... **$ 1,399,331.23** Expenditure .... **$ 1,399,331.23**

Payments under the Provincial Disaster Assistance Program

Subvote 49

Revised Estimate .... **$ 150,000.00** Expenditure .... **$ 139,767.21**

Professional and Technical Services	$ 11,231.20
Disaster Assistance	128,536.01
	$ 139,767.21

Payment to the Wascana Centre Authority for Maintenance of Grounds

Subvote 50

Revised Estimate .... **$ 1,907,900.00** Expenditure .... **$ 1,907,900.00**

Interest on Tax Overpayments Pursuant to Section 56 of The Department of Revenue and Financial Services Act

Subvote 51

Statutory Appropriation

Revised Estimate .... **$ 357,253.57** Expenditure .... **$ 357,253.57**

To Provide for Expenditures Respecting the Saskatchewan Pension Plan

Subvote 53

Revised Estimate .... **$ 14,898,000.00** Expenditure .... **$ 11,195,714.24**

Permanent Positions — Salaries	$ 179,399.80
Temporary Positions — Salaries	170,474.52
Labour Service, Casual and Part-Time Employment	45,623.66
Honorariums, Special Services and Fees	900.00
Allowances, Retiring Gratuities and T.P.H.D.	6,001.13
Professional and Technical Services	21,421.14
Rents, Insurance and Utility Services	14,124.04
Advertising and Printing Related Expenses	295,659.00
Repairs and Maintenance	1,292.44
Travelling Expenses	11,583.20
Postage, Communications, Freight and Express	70,577.04
Computer and Word Processing Related Expenses	475,142.09
Contractual Services	107,425.92
Stationery and Office Supplies	35,003.90
Scientific and Educational Supplies	1,472.23
Provisions and Business Expenses	186.00
Miscellaneous Materials and Supplies	220.09
Pension and Benefit Payments	9,756,231.90
Office Equipment	2,966.14
Miscellaneous	10.00
	$ 11,195,714.24

Mortgage Protection Plan

Subvote 54

Revised Estimate	$ 1,375,000.00	Expenditure	$ 1,373,791.46

Investment and Financial Services

Subvote 56

Revised Estimate	$ 2,073,400.00	Expenditure	$ 2,054,600.70

Department Head and Branch Head — Salaries	$ 92,266.23
Permanent Positions — Salaries	1,024,756.81
Temporary Positions — Salaries	46,848.18
Labour Service, Casual and Part-Time Employment	70,047.98
Honorariums, Special Services and Fees	4,723.50
Allowances, Retiring Gratuities and T.P.H.D.	7,719.55
Differentials, Severance Pay and Standby Pay	13,000.77
Professional and Technical Services	168,040.55
Rents, Insurance and Utility Services	23,302.02
Advertising and Printing Related Expenses	9,275.52
Repairs and Maintenance	714.83
Travelling Expenses	44,122.34
Postage, Communications, Freight and Express	109,820.75
Computer and Word Processing Related Expenses	95,702.98
Contractual Services	216,906.87
Stationery and Office Supplies	15,102.73
Scientific and Educational Supplies	9,211.59
Provisions and Business Expenses	1,740.95
Miscellaneous	37.40
Office Equipment	15,061.83
Foreign Exchange, Commission Charges and Other Bank Charges	86,197.32
	$ 2,054,600.70

Treasury Board Division

Subvote 57

Revised Estimate	$ 1,832,800.00	Expenditure	$ 1,817,059.42

Department Head and Branch Head — Salaries	$ 77,834.86
Permanent Positions — Salaries	1,354,385.98
Temporary Positions — Salaries	25,078.05
Labour Service, Casual and Part-Time Employment	41,722.48
Honorariums, Special Services and Fees	26,438.80
Allowances, Retiring Gratuities and T.P.H.D.	3,144.41
Differentials, Severance Pay and Standby Pay	8,494.95
Professional and Technical Services	11,310.00
Rents, Insurance and Utility Services	1,184.91
Advertising and Printing Related Expenses	12,611.10
Repairs and Maintenance	138.75
Travelling Expenses	40,933.97
Relocation Expenses	9,869.43
Postage, Communications, Freight and Express	43,421.00
Computer and Word Processing Related Expenses	44,366.80
Contractual Services	139,097.80
Stationery and Office Supplies	25,452.76
Scientific and Educational Supplies	8,364.14
Provisions and Business Expenses	2,454.41
Miscellaneous Materials and Supplies	186.98
Office Equipment	374.50
	$ 1,876,866.08
Less: Reimbursement — Seconded Services	59,806.66
	$ 1,817,059.42

Taxation and Economic Policy

Subvote 58

Revised Estimate	$ 725,300.00	Expenditure	$ 721,976.27

Permanent Positions — Salaries	$ 552,246.77
Labour Service, Casual and Part-Time Employment	20,781.71
Honorariums, Special Services and Fees	1,288.50
Professional and Technical Services	5,000.00
Rents, Insurance and Utility Services	523.83
Advertising and Printing Related Expenses	3,239.12
Repairs and Maintenance	277.20
Travelling Expenses	36,239.70
Relocation Expenses	9,425.55
Postage, Communications, Freight and Express	15,254.20
Computer and Word Processing Related Expenses	49,753.99
Contractual Services	8,841.05
Stationery and Office Supplies	11,404.83
Scientific and Educational Supplies	7,346.32
Provisions and Business Expenses	250.50
Miscellaneous	103.00
	$ 721,976.27

Unforeseen and Unprovided For

Subvote 59

Revised Estimate	$ 69,000.00	Expenditure	$ 63,236.62

Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	$ 342.00
Professional and Technical Services	10,000.00
Pensions and Benefit Payments	27,639.92
Refunds and Remissions	24,360.19
Compensation Payments	894.51
	$ 63,236.62

Remissions under the Department of Finance Act, 1983

Subvote 60

Revised Estimate	$ 1,450,000.00	Expenditure	$ 1,449,118.31

Bonding of Public Officials

Subvote 61

Revised Estimate	$ 15,900.00	Expenditure	$ 12,266.00

Miscellaneous Refunds

Subvote 62

Revised Estimate	$ 150,000.00	Expenditure	$ 135,662.92

Employer's Matching Contribution to the Canada Pension Plan

Subvote 63

Revised Estimate	$ 5,578,400.00	Expenditure	$ 5,364,703.69

Unemployment Insurance — Employer's Contribution

Subvote 64

Revised Estimate	$ 8,949,300.00	Expenditure	$ 8,860,354.18

To Provide for Payments to The Municipal Employees' Superannuation Fund, Pursuant to Section 46 of The Municipal Employees' Superannuation Act

Subvote 65

Revised Estimate	$ 10,000.00	Expenditure	$ 9,438.04

Implementation of Guarantees
Subvote 66
Statutory Appropriation

Revised Estimate	$ 20,000.00	Expenditure	$ 0.00

Worker's Compensation Board — Employer's Assessment
Subvote 67

Revised Estimate	$ 1,780,000.00	Expenditure	$ 1,779,829.81

Payments Pursuant to The Pioneer Trust Company Depositors Assistance Act
Subvote 68
Statutory Appropriation

Revised Estimate	$ 92,869.47	Expenditure	$ 92,869.47

Payments to The Public Utilities Review Commission
Subvote 69

Revised Estimate	$ 100.00	Expenditure	$ 0.00

Payments to The Saskatchewan Property Management Corporation
Subvote 70

Revised Estimate	$ 2,499,700.00	Expenditure	$ 2,460,541.03

Rents, Insurance and Utility Services	$ 1,627,550.99
Postage, Communications, Freight and Express	832,990.04
	$ 2,460,541.03

Members of the Executive Council
Subvote 71
Statutory Appropriation

Revised Estimate	$ 28,326.88	Expenditure	$ 28,326.88

Ministers of the Crown	$ 28,326.88
	$ 28,326.88

Payments Pursuant to The Public Utilities Review Commission Repeal Act
Subvote 72

Revised Estimate	$ 967.08	Expenditure	$ 967.08

Miscellaneous Expenses	$ 967.08
	$ 967.08

Total — Finance	**$ 133,958,373.15**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Achen, Deborah D.	$ 42,565.61	$ ....
Alexander, Esmat	45,276.00	4,373.40
Allan, Margaret C.	28,798.62	....
Allonby, James R.	28,721.62	....
Anderson, Dianne	29,017.09	....
Archer, Rita Denise	49,611.48	....
Armstrong, William George	41,465.87	....
Bahr, Joanne Adele	30,764.69	....
Bahr, Perry	35,426.16	....
Bahsler, Beverly	30,292.99	....
Baker, Frances J	20,228.04	....
Baldwin, William Daniel	54,048.00	....
Bamford, Phyllis E.	31,008.00	....
Baron, Daniel C.	41,424.00	2,361.17
Baum, Gwen Marie	20,611.66	....
Bayda, Christopher Edward	38,787.00	....
Beatch, Kelly Lawrence	35,314.99	2,325.49
Becenko, Patsy J.	40,812.00	....
Beck, Donald A.	38,340.00	....
Becker, Grant	50,232.00	....
Bennefeld, Cindy M.	21,103.97	....
Benson, Gary Keith	69,533.52	2,909.35
Berthelette, Judy R.	20,632.78	....
Beutel, Darlene L.	27,261.51	....
Biech, Walter A.	66,692.80	....
Bierd, Sharon L.	26,552.03	....
Bilboe, Ron	43,380.00	....
Blackwell, Robert L.	77,357.15	....
Boechler, Jeannine	23,485.16	....
Bohay, Lydia Evelyn	28,272.00	....
Boyarski, Rosanne Wilma	27,444.95	....
Brady, Daniel Ernest	43,800.00	....
Brookes, Linda D.	23,928.00	....
Brownlee, Wayne Richard	79,034.86	....
Bruce, Mal	31,182.00	....
Bruce, Yvonne A.	20,748.00	....
Buchanan, Jeanine	25,673.36	....
Burnett, Joanne	22,330.96	....
Campbell, Audrey M	20,773.38	....
Cardinal, Eric J	29,965.44	....
Carson, Joseph H.	32,830.00	....
Chaharyn, Janice Lynn	23,380.24	....
Chapman, Charmaine	20,645.06	....
Chetty, Romila	35,231.00	....
Clive, Bette J.	26,326.08	....
Coons, Wendy L.	27,497.49	....
Cox, Charles Stephen	38,321.90	....
Craig, Ernest Leslie	25,478.61	....
Crighton, Janice R.	21,312.00	....
Croll, Nancy E.	48,268.08	....
Crook, Glen	44,268.00	....
Cunningham, Linda Marie	32,476.29	....
Currie, Douglas	36,720.00	....
Cyca, Gregory J.	39,720.00	....
Dabski, Terry L.	23,928.00	....
Day, Kathryn J.	49,380.00	....
Dobson, Myrna	23,938.53	....
Dobson, Robert J.	35,988.00	....
Dohms, Lorraine C.	26,688.00	....
Dufour, Angela	20,862.54	....
Duke, Mae E.	31,459.41	....
Eiswerth, J. Richard	36,542.00	....
Ellard, Margaret	35,142.15	....
Engel, Vivian A. F.	23,919.64	....
Enns, Arlette	30,195.35	....
Erickson, Darlene E.	25,249.01	....
Ermel, Sheila Kim	20,791.85	....
Ewart, Marilyn A.	20,486.42	....
Exner, Leonard W.	50,549.78	4,501.94
Fennuk, Elaine J.	25,961.64	....
Fenrick, Patti Lynn	30,254.10	....
Fenu, Judith A.	35,304.00	4,921.52
Fichter, Leah	31,002.74	....
Ficko, Lilli	38,949.15	....
Fiesel, Lorraine A.	22,656.00	....
Fiessel, Leonard	46,356.00	....
Flett, Jo-Lynn C.	28,435.25	....
Flottorp, Gregory	40,200.00	....
Fodey, Dolores P.	23,259.93	....
Foster, Kent C.	20,748.00	....
Fowler, Larry E.	38,340.00	....
Fraser, Barbara A.	40,472.00	5,736.02
Fraser, Peter James	31,720.10	....
Frigon, Catherine A.	21,312.00	....
Frohlick, Gary	44,536.00	....
Galimberti, Thomas John	51,180.00	....
Gartner, Gerald J.	56,508.00	....
Gay, Rhonda	36,234.78	....
Geml, Peter J.	35,304.00	....
Gorchinski, Ken J.	31,380.00	....
Gould, Dennis	52,656.00	....
Graham, Valerie	22,944.66	....
Greasley, Gordon	32,604.00	....
Gustavson, Denise	39,819.00	5,029.99
Haacke, Susan Holly A.	36,517.50	....
Halbwachs, Barry K.	25,648.12	....
Hall, Carrie Gail	22,755.79	....
Happ, Gisele T.	28,788.97	....
Haverstock, Rae O.	60,492.00	....
Hayward, Ethel T.	28,223.78	....
Heisler, Glenn P.	31,788.00	....
Hodgson, Neil S.	57,372.00	....
Hoeving, Peter E.	30,268.70	....
Hoover, Bill C.	39,192.00	....
Hopkin, Linda	22,837.46	....
Houston, Raymond W.	28,877.00	....
Huber, William F.	33,496.00	....
Hungle, Michael F.	31,351.12	....
Hunter, Gordon E.	42,876.00	....
Jackson, Doreen	22,656.00	....
Jacobson, Larry	36,455.16	....
Janzen, John	54,132.00	....
Jawniak, Ted J.	23,992.00	....
Jess, Janine H.	37,281.18	....
Jocelyn, Gary L.	46,692.00	....
Johannsson, Margaret E.	41,280.00	....
Johnston, Judith Alison	36,332.16	....
Jones, Gordon Kenneth	56,508.00	....

Schedule of Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Jones, Stanley	27,900.44	....
Jones, William D	87,014.00	5,038.77
Kanciruk, Sheila	32,746.09	....
Kannenberg, Dawn M	22,881.48	2,568.60
Karpinski, Joan Anne	21,933.14	....
Kater, Debbie	25,524.87	....
Kaytor, Joan Carol	23,296.26	....
Keller, Josephine	23,928.00	....
Kennedy, Morgan J	52,260.00	....
Kenville, Arlene	23,379.00	....
Kessel, Eileen M.	23,394.51	....
King, Marcia A.	39,320.00	....
Kleckner, Eleanor M	23,100.00	....
Klein, Yolanda M	20,958.03	....
Kletzel, Gerald	38,340.00	....
Knecht, Peter J	62,100.00	....
Koshman, Debbie F.	34,845.24	....
Krajewski, Brent	31,430.36	....
Kraus, Gerald G.	75,300.00	....
Kuyek, Layne Michiline	25,033.00	....
Kwok, Hin Wah	29,904.13	....
Laberge, Rosalund R.	23,564.45	....
Laing, Colleen	45,683.00	....
Lambert, Douglas A.	59.808.00	....
Lane, Hon. John Gary	28,326.88	19.239.08
Lane, Thomas C.	82,804.96	....
Lang, Brenda K.	29,649.68	....
Lang, Janice Deborah	26,688.00	....
Langford, Fairlee Jean	24,816.00	....
Langill, Donald Earl	45,276.00	....
Latoski, Garry L.	38,340.00	....
Lauer, Allan Joseph	33,734.00	2.906.10
Laurans, Kelly D	53,592.28	....
Laurie, Winona	25,546.13	....
Lavoie, Lori P	22,289.34	....
Law, Colleen G	28,049.57	....
Laxdal, M. Keith	80,641.32	....
Layng, Karen J	45,372.14	....
Leakey, Eileen E.	28,254.00	....
Leggett, Darlene M.	26,686.34	....
Leitch, Brian Dale	58,116.00	....
Ling, John Allan	38,340.00	....
Litzenberger, Harold	57,120.00	....
Lloyd, Laurel L	24,158.33	....
Loehr, Norman	47,148.00	....
Loraas, Marsha K	30,528.00	....
Lubar, John Victor	47,748.00	....
MacDonald, Gordon	26,688.00	....
Machuk, Frances	25,728.00	....
Mackrill, Keith J.	63,321.98	....
Mader, L. Bruce	24,655.73	....
Mahoney, Ronald Patrick	43,465.64	....
Marshall, James H	70,908.05	2,816.53
Massier, Margaret I.	25,259.01	....
Masson, Ruby M.	43,656.00	....
Materie, James J. C.	35,250.92	....
McCann, Violet E	21,939.83	....
McCaslin, David	68,437.69	3,437.63
McDonald, Amy L.	25,767.00	....
McEachern, Sandra J.	20,765.62	....
McGregor, Kirk D.	73,480.36	....
McInnes, Lori R.	30,528.00	....
McKillop, Richard	67,380.00	....
McLachlan, Ian Patrick	31,914.00	....
McLean, Sandra M	23,928.00	....
McMillan, Donald K.	40,812.00	....
Meiklejohn, Morley Ian	51,622.18	....
Mellom, Brenda	31,272.28	....
Mihalicz, Marie A	21,655.35	....
Mitschke, Paulette	24,017.11	....
Mohr, Jocelyn R.	20,343.64	....
Moleski, Patricia	30,324.00	....
Moore, Henry Russell	62,452.20	....
Moren, Donald R.	52,695.87	....
Murphy, Paul	31,998.00	....
Myers, Ida May	25,728.00	....
Nelson, James P.	57,120.00	4,030.82
Nerbas, Sylvia M.	23,553.15	....
Neville, Lauren	25,530.96	....
Nicholson, Keith S.	38,340.00	4.954.99
Nording, Carolyn	23,928.00	....
Nyeste, Nancy Anne	31,206.05	....
Opikokew, Isabelle H.	29,781.68	....
Orthner, Ronald	35,304.00	....
Owen, Norman K.	71,868.00	....
Oxtoby, Bonnie Lee	37,500.00	....
Packman, Gregory W.	57,120.00	....
Palmer, Randy D.	47,472.00	....
Pandya, Narenndra S.	32,811.91	....
Patel, Madhu A.	21,822.82	....
Paton, Terry Edwin	54,355.10	....
Pawluk, Angie M	21,342.87	....
Pearson, Erna Inga	30,435.00	....
Pinel, Charlene Deborah	28,631.70	....
Pirlot, William	38,340.00	....
Pirrie, John	25,871.55	....
Polasek, Eunice	28,375.52	....
Polowyk, Dennis	66,300.24	....
Pomfret, Donna M.	44,836.68	....
Prager, Joel	62,856.00	....
Pratt, David A	50,460.00	....
Pries, Phyllis	20,636.08	....
Prytula, John	35,304.00	2,970.00
Quelch, Marie Carolyn	34,889.11	....
Quinn, Candida S.	35,640.00	....
Rawlings, Jeannene A.	52,560.00	....
Read, Shirley J.	47,148.00	....
Redshaw, Lorraine	26,830.72	....
Reeve, Linda J	26,401.56	....
Reich, Daniel E.	47,580.68	....
Reid, Barbara P.	35,304.00	3,651.17
Reid, Debbie A.	21,936.00	....
Remezoff, Harold P.	35,304.00	....
Renwick, Lori J	21,465.40	....
Ricci, Maria	27,262.40	....
Righetti, Brenda M.	51,591.06	....
Rintoul, Kathy T	30,011.98	....
Rittaler, Beatrice	20,274.75	....
Roach, William J.	31,680.00	3,666.12
Robinson, W. Murray	61,184.18	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Robison, Germaine M.	24,478.75	....
Rog, Leonard S.	69,026.64	....
Roger, Edith M.	20,076.00	....
Ronyk, Reginald N.	57,372.00	....
Runge, Cheryl L.	30,780.00	....
Saskatchewan Hospitalization Fund	20,796.00	....
Sayeed, Adil	40,500.00	....
Schafer, Murray H.	59,808.00	....
Schiller, Joanne P.	36,660.00	....
Schmidt, Bonnie	28,600.78	....
Schneider, Penny L.	22,489.87	....
Schwartz, Sheldon Neil	55,320.00	4,329.71
Scott, Mark E.	37,543.05	3,595.36
Semanski, Lorie M.	34,066.42	....
Shaw, Michael Frank	72,687.63	....
Simmons, Robert C.	26,688.00	....
Simpson, Randy	31,458.00	....
Slater, Shelly Anne	22,605.11	....
Smith, Brian L.	64,296.00	3,398.56
Smith, Dianne Lois	20,674.77	....
Smith, Elizabeth Anne	46,182.88	....
Stephenson, Jamie	22,247.16	....
Stewart, Cheryl L.	24,816.00	....
Stickland, M. Alison	58,308.00	....
Sundin, Michelle	20,362.79	....
Suwala, Patricia	35,672.30	....
Swystun, Blair	44,184.00	....
Taypotat, Wendy Lee	20,979.71	....
Tokarcsik, John A.	51,060.00	5,280.78
Toscano, Dianne	21,781.41	....
Townend, Elaine M.	28,010.92	....
Toy, Chuck	35,304.00	4,275.13
Triffo, Joan	32,322.43	....
Trogi, Rae-Nel Jean	25,379.90	....
Van Sickle, William R.	61,548.00	....
Vanstone, Linda A.	24,816.00	....
Veroba, Cindy	31,083.00	....
Vicq, John Gerald	61,373.88	7,332.63
Vindevoghel, Janice Marie	20,648.62	....
Wagman, Janet Ann.	22,656.00	....
Walcott, Gwenyth Anita	20,746.60	....
Walde, Kent	32,034.00	....
Wales, Yvette Irene	27,748.87	....
Wanner, Lavern A.	38,411.89	....
Ward, Carol M.	28,272.00	....
Weir, Linda D.	24,227.41	....
Westman, Kelvin	29,412.89	....
Whalley, Valerie E.	29,274.72	....
Whelan, Timothy E.	39,356.34	....
Whitaker, Catherine G.	25,979.53	....
Wild, Dave K.	46,020.00	3,196.12
Wild, Laureen M.	22,656.00	....
Wilk, Kenneth W.	57,869.35	....
Wilson, Brendon C.	42,048.00	....
Wincherauk, Don	32,940.00	....
Wood, Elaine M.	39,660.00	....
Woulds, Barry L.	73,308.00	....
Wright, John T.	80,703.57	2,112.37
Wudwud, Marie J.	22,656.00	....
Yeates, Glenda	50,424.00	....
Yeske, Maureen J.	42,735.30	....
Young, Andrea Wynne	29,952.67	....
Zuck, O'Neil	35,025.68	....
Payees under $20,000.00	2,042,092.10	....
Other Travel:		
Air Canada	....	84,543.89
Central Vehicle Agency Revolving Fund	....	4,685.06
Hinton, Lorraine E.	....	2,203.87
Reidy Travel	....	24,661.10
Saskatchewan Property Management Corporation	....	56,807.77
Payees under $2,000.00	....	79,566.90
	$ 13,093,478.59	**$ 373,428.74**

Other Expenses:

Alexander Consulting Group Ltd.	$ 13,260.00
AMS Management Systems (Canada)	16,000.00
Brigdens Printers & Publishers	43,033.62
Brink's Canada Ltd.	23,375.96
Bank of Montreal	56,978.10
Canadian Corps of Commissionaires	11,534.46
Canadian Imperial Bank of Commerce	72,946.17
City Courier (Regina) Ltd.	10,412.80
CMQ Communications Inc.	22,632.02
Commerce Leasing Ltd.	13,007.88
Compushare Ltd.	19,630.26
Computerland	24,898.87
Crown Forest Ind. Ltd.	16,050.55
Datacopi Inc.	12,036.33
Derges-McPhadden Office Products Ltd.	13,327.16
Dome Advertising Ltd.	779,936.20
Dome Media Buying Services Ltd.	393,731.46
DRG Globe Envelopes	28,143.83
Employees Savings Account	53,083.22
Financial Models Company	18,000.00
Fossil Resources Ltd.	92,869.47
GDS & Associates Systems Ltd.	257,790.00
General Recorders Wascana	17,547.62
Harris Systems Ltd.	107,269.62
Help International Ltd.	19,844.13
Hewlett Packard Canada Ltd.	14,601.11
Holitzki, Theresa	11,803.82
IBM Canada Ltd.	64,008.47
Integral Systems Inc.	27,000.67
International Minerals and Chemicals Corporation (Canada) Ltd.	14,165.62
J. I. Case Credit Corporation	18,975.13
James P. Marshall Inc.	211,356.61
Judges of the Provincial Court Superannuation Plan	217,980.30
Lawson Business Forms (Saskatchewan)	10,770.50
Leier, Donald J. G.	10,040.00
Local Registrar	24,038.19
MacPherson, Leslie & Tyerman	28,338.04
Management Systems Ltd.	197,226.38
McDougall, Ready	10,377.50

Schedule of Payments — *(Concluded)*

Other Expenses: — (Concluded)

McKercher, McKercher, Stack, Korchin & Laing	10,000.00
Members of the Legislative Assembly Superannuation Plan	1,399,345.74
Mercury Graphics Corporation	44,182.67
Microage	15,906.33
Mohawk Data Sciences Canada Ltd.	10,158.18
Muir, David F	12,556.25
Musketeer Energy Ltd	42,810.46
Payments under The Mortgage Interest Reduction Plan	174,704.99
Peter Kiewit Sons Co. Ltd.	17,070.21
Payments under The Mortgage Protection Plan	1,373,791.46
Prairie Advertising Distributors Ltd	16,020.28
Printcraft Ltd	13,207.97
Public Employees Dental Plan	427,338.14
Public Employees Disability Income Plan	576,816.98
Public Employees Group Life Plan	400,045.20
Payments under The Public Service Superannuation Plan	65,708,508.32
Public Employees Superannuation Plan	10,120,143.80
Receiver General for Canada	
— Unemployment Insurance	8,860,354.18
— a/c Canada Pension Plan	5,364,703.69
RL Crain Inc	18,179.05
Royal Bank of Canada	91,714.17
S.G.E.U. Income Protection Plan	74,079.44
Sask Tel — C.M.R.	547,598.42
Saskatchewan Computer Utility Corporation (SaskComp)	2,504,941.08
Saskatchewan Government Insurance	12,456.00
Saskatchewan Government Printing Co.	177,448.99
Saskatchewan Pension Plan	9,756,241.90
Saskatchewan Power Corporation	81,343.39
Saskatchewan Property Management Corporation	3,008,650.41
Saskatchewan Public Service Commission	13,670.00
Savin Canada Inc	17,724.45
SHL Systemhouse Inc.	97,852.75
Society of Management Accountants of Canada	12,586.26
Southam Paragon Graphics	82,913.77
Success Office Systems	10,925.11
Systemhouse Ltd	118,258.81
Touche, Ross & Co.	165,158.75
Transcanada Pipelines Ltd	26,123.42
Trojan Security Services Ltd	19,099.90
Wascana Centre Authority	1,907,900.00
Westbridge Computer Corporation	327,536.02
William M. Mercer Ltd	11,309.00
Workers' Compensation Board	1,782,579.33
Xerox of Canada Inc	25,949.26
Payees under $10,000.00	2,348,363.37
	$ 120,825,559.97

Finance — Servicing the Public Debt — Government Share

Interest on Public Debt — Government Share

Subvote 1

Statutory Appropriation

Revised Estimate	**$ 258,270,396.76**	Expenditure	**$ 258,270,396.76**

Interest	$ 258,270,396.76
	$ 258,270,396.76

Fees and Commissions on Public Debt — Government Share

Subvote 3

Statutory Appropriation

Revised Estimate	**$ 23,772,280.85**	Expenditure	**$ 23,772,280.85**

Foreign Exchange, Commission Charges and Other Bank Charges	$ 13,002,009.66
Miscellaneous Debt Services	10,770,271.19
	$ 23,772,280.85

Total — Finance — Servicing the Public Debt — Government Share	**$ 282,042,677.61**

Schedule of Payments

Other Expenses:

Interest on Debentures

Agricultural Service Centres Agreement Debentures Various %, Various Maturity Dates	$ 579,987.10
Canada Pension Plan Various % Debentures Various Maturity Dates	400,958.05
Saskatchewan 7% Debentures Due November 15, 1987	381,500.00
Saskatchewan 11½% Debentures Due October 12, 1988	14,375,000.00
Saskatchewan 12¼% Debentures Due September 12, 1989	12,250,000.00
Saskatchewan 11 7/8% Debentures Due November 15, 1989	6,317,500.00
Saskatchewan 9.529% Debentures Due March 28, 1990	2,669,327.50
Saskatchewan 7% Debentures Due November 27, 1990	4,123,711.34
Saskatchewan 9½% Debentures Due January 15, 1991	17,480,000.00
Saskatchewan 9.33% Debentures Due April 9, 1991	9,059,675.28
Saskatchewan 9% Debentures Due December 30, 1991	7,650,000.00
Saskatchewan 11.26% Debentures Due March 1, 1992	11,472,400.00
Saskatchewan 7.825% Debentures Due July 25, 1992	4,822,482.76
Saskatchewan 5¼% Debentures Due April 1, 1993	210,000.00
Saskatchewan 8.653% Debentures Due May 29, 1993	3,539,348.82
Saskatchewan 5½% Debentures Due October 1, 1995	220,000.00
Saskatchewan 9¾% Debentures Due April 16, 1996	16,087,500.00
Saskatchewan 9% Debentures Due September 17, 1996	25,209,863.01
Saskatchewan 9% Debentures Due December 11, 1996	31,500,000.00
Saskatchewan 5½% Debentures Due April 8, 1997	1,227,600.00
Saskatchewan 5 1/8% CMHC Mortgage Due December 15, 2015	117,128.45
	$169,693,982.31

Interest on Temporary Loans

Bank of Montreal	$ 2,718.22
Bank of Nova Scotia	41,138.67
Canadian Imperial Bank of Commerce	6,650.13
Citicorp Investment Bank Ltd.	214.17
Crown Management Board of Saskatchewan	26,351.71
Royal Bank of Canada	516,885.90
Toronto Dominion Bank	1,242.52
	$ 595,201.32

Discount on Non-Interest Bearing Treasury Bills

Treasury Bill Series 1266	**$ 55,032,882.50**

Discount on Promissory Notes

Province of Saskatchewan — Short Term Promissory Notes	**$ 147,380,125.02**

Interest Received from Crown Corporations

Interest	**$ 114,431,794.39** cr
Commission and Miscellaneous Debt Issue Expenses	**$ 13,002,009.66**
Discount on Debentures	**$ 10,770,271.19**

Health

General Administration

Subvote 1

Revised Estimate	**$ 2,200,600.00**	Expenditure	**$ 2,193,414.34**

M.L.A. Other Allowances and Support Staff	$ 198,305.53
Department Head and Branch Head — Salaries	342,266.84
Permanent Positions — Salaries	868,516.13
Temporary Positions — Salaries	20,114.30
Labour Service, Casual and Part-Time Employment	21,617.29
Honorariums, Special Services and Fees	14,092.50
Allowances, Retiring Gratuities and T.P.H.D.	4,297.75
Differentials, Severance Pay and Standby Pay	9,794.49
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	1,333.24
Professional and Technical Services	74,734.13
Rents, Insurance and Utility Services	11,863.67
Advertising and Printing Related Expenses	6,220.56
Repairs and Maintenance	1,072.63
Travelling Expenses	100,812.07
Postage, Communications, Freight and Express	114,836.18
Computer and Word Processing Related Expenses	102,422.22
Contractual Services	31,684.89
Stationery and Office Supplies	247,776.36
Scientific and Educational Supplies	2,885.82
Medical and Hospital Supplies	145.09
Provisions and Business Expenses	14,569.12
Miscellaneous Materials and Supplies	3,760.62
Miscellaneous	125.37
Office Equipment	5,110.13
Foreign Exchange, Commission Charges and Other Bank Charges	120.50
	$ 2,198,477.43
Less: Reimbursement — Miscellaneous Materials and Supplies	5,063.09
	$ 2,193,414.34

Human Resources

Subvote 5

Revised Estimate	**$ 868,300.00**	Expenditure	**$ 816,256.30**

Department Head and Branch Head — Salaries	$ 105,502.22
Permanent Positions — Salaries	427,268.75
Labour Service, Casual and Part-Time Employment	32,856.80
Honorariums, Special Services and Fees	1,776.58
Allowances, Retiring Gratuities and T.P.H.D.	5,728.79
Differentials, Severance Pay and Standby Pay	29,393.22
Miscellaneous	20.00
Professional and Technical Services	130,683.99
Rents, Insurance and Utility Services	3,879.83
Advertising and Printing Related Expenses	7,944.51
Repairs and Maintenance	260.70
Travelling Expenses	8,252.80
Postage, Communications, Freight and Express	21,481.77
Computer and Word Processing Related Expenses	23,392.51
Contractual Services	3,658.00
Stationery and Office Supplies	2,044.73
Scientific and Educational Supplies	404.19
Provisions and Business Expenses	5,831.82
Office Equipment	5,875.09
	$ 816,256.30

Community Health Services

Subvote 8

Revised Estimate	$ 17,710,400.00	Expenditure	$ 17,655,009.52

Department Head and Branch Head — Salaries	$ 574,545.78
Permanent Positions — Salaries	9,746,957.05
Temporary Positions — Salaries	1,805.18
Labour Service, Casual and Part-Time Employment	424,029.37
Honorariums, Special Services and Fees	48,797.27
Allowances, Retiring Gratuities and T.P.H.D.	38,443.84
Differentials, Severance Pay and Standby Pay	95,075.19
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	1,641,445.95
Rents, Insurance and Utility Services	473,681.42
Advertising and Printing Related Expenses	122,768.39
Repairs and Maintenance	11,269.68
Travelling Expenses	2,557,863.43
Relocation Expenses	21,981.73
Postage, Communications, Freight and Express	421,884.04
Computer and Word Processing Related Expenses	86,112.76
Contractual Services	383,791.88
Stationery and Office Supplies	46,101.78
Scientific and Educational Supplies	71,945.18
Medical and Hospital Supplies	763,845.30
Provisions and Business Expenses	679.39
Clothing and Clothing Material	13,593.18
Miscellaneous	11.67
Miscellaneous Materials and Supplies	46,798.97
Taxes and Licenses	5,242.66
Compensation Payments	2,089.75
Office Equipment	16,012.35
Furniture, Furnishings and Fixtures	17,183.26
Educational, Scientific and Recreational Equipment	21,053.07
	$ 17,655,009.52

Grants in Support of Health Services

Subvote 9

Revised Estimate	$ 2,808,800.00	Expenditure	$ 2,789,807.90

Grants:

AIDS Regina	$ 7,000.00
AIDS Saskatoon	7,000.00
Canadian National Institute for the Blind	43,260.00
Hittline Regina Inc.	20,000.00
MacKenzie Infant Care Centre Inc.	25,000.00
North Central Community Society Inc.	28,350.00
North Central Health Centre	11,340.00
Planned Parenthood Saskatchewan	9,054.00
Regina Native Women's Association	46,350.00
Regina, City of	1,061,876.70
Saskatchewan Institute on Prevention of Handicaps	105,000.00
Saskatchewan Pro-Life Association Inc.	9,786.00
Saskatchewan Safety Council	15,000.00
Saskatoon Community Health Unit	1,146,851.20
Serena Saskatchewan	6,480.00
St. John Ambulance	24,680.00
University of Manitoba	4,050.00
University of Saskatchewan	217,530.00
Payees under $2,000.00	1,200.00
	$ 2,789,807.90

Saskatchewan Hearing Aid Plan

Subvote 11

Revised Estimate	**$ 1,884,500.00**	Expenditure	**$ 1,853,289.54**

Permanent Positions — Salaries	$ 685,424.13
Temporary Positions — Salaries	22,224.00
Labour Service, Casual and Part-Time Employment	73,458.64
Honorariums, Special Services and Fees	150.00
Allowances, Retiring Gratuities and T.P.H.D.	2,011.22
Differentials, Severance Pay and Standby Pay	9,754.91
Rents, Insurance and Utility Services	4,035.36
Advertising and Printing Related Expenses	2,743.97
Repairs and Maintenance	1,958.95
Travelling Expenses	65,809.49
Relocation Expenses	10,205.98
Postage, Communications, Freight and Express	22,647.51
Computer and Word Processing Related Expenses	6,849.84
Contractual Services	582.01
Stationery and Office Supplies	11,071.30
Medical and Hospital Supplies	147.08
Miscellaneous Materials and Supplies	10,565.81
Miscellaneous	90.46
Compensation Payments	334.75
Office Equipment	181.01
Furniture, Furnishings and Fixtures	14,643.55
Stores for Resale	908,425.27
	$ 1,853,289.54

Saskatchewan Dental Plan

Subvote 12

Revised Estimate	**$ 8,062,500.00**	Expenditure	**$ 7,793,846.83**

Department Head and Branch Head — Salaries	$ 42,238.98
Permanent Positions — Salaries	3,824,135.14
Labour Service, Casual and Part-Time Employment	248,602.16
Honorariums, Special Services and Fees	6,435.24
Allowances, Retiring Gratuities and T.P.H.D.	3,746.98
Differentials, Severance Pay and Standby Pay	854,014.38
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	1,382,696.51
Professional and Technical Services	21,370.84
Rents, Insurance and Utility Services	14,115.94
Advertising and Printing Related Expenses	155,136.60
Repairs and Maintenance	5,905.61
Travelling Expenses	302,513.62
Relocation Expenses	11,042.29
Postage, Communications, Freight and Express	119,104.42
Computer and Word Processing Related Expenses	379,727.16
Contractual Services	187,019.67
Stationery and Office Supplies	80,648.20
Scientific and Educational Supplies	938.52
Medical and Hospital Supplies	125,501.18
Provisions and Business Expenses	595.00
Clothing and Clothing Material	2,673.36
Coal, Wood and Other Fuels	1,564.58
Vehicle and Equipment Operating Expenses	113.84
Miscellaneous Materials and Supplies	16,511.54
Taxes and Licenses	7,495.07
	$ 7,793,846.83

Policy Research and Management Services

Subvote 14

Revised Estimate	$ 791,300.00	Expenditure	$ 785,057.95

Department Head and Branch Head — Salaries	$ 33,459.79
Permanent Positions — Salaries	574,555.48
Temporary Positions — Salaries	9,324.60
Labour Service, Casual and Part-Time Employment	25,072.61
Honorariums, Special Services and Fees	675.00
Allowances, Retiring Gratuities and T.P.H.D.	3,648.99
Professional and Technical Services	4,512.22
Rents, Insurance and Utility Services	2,972.67
Advertising and Printing Related Expenses	3,115.08
Repairs and Maintenance	107.42
Travelling Expenses	15,823.51
Postage, Communications, Freight and Express	21,520.60
Computer and Word Processing Related Expenses	85,954.00
Contractual Services	2,769.98
Stationery and Office Supplies	1,236.34
Scientific and Educational Supplies	131.83
Provisions and Business Expenses	123.00
Miscellaneous	54.83
	$ 785,057.95

Vital Statistics

Subvote 15

Revised Estimate	$ 784,800.00	Expenditure	$ 768,449.77

Department Head and Branch Head — Salaries	$ 50,460.00
Permanent Positions — Salaries	513,653.51
Labour Service, Casual and Part-Time Employment	25,978.23
Honorariums, Special Services and Fees	362.00
Allowances, Retiring Gratuities and T.P.H.D.	7,678.97
Differentials, Severance Pay and Standby Pay	4,962.50
Rents, Insurance and Utility Services	4,361.21
Advertising and Printing Related Expenses	9,785.36
Repairs and Maintenance	4,110.91
Travelling Expenses	1,730.18
Postage, Communications, Freight and Express	14,640.21
Computer and Word Processing Related Expenses	107,686.89
Contractual Services	2,390.58
Stationery and Office Supplies	15,243.64
Scientific and Educational Supplies	2,643.08
Miscellaneous Materials and Supplies	1,389.62
Office Equipment	1,372.88
	$ 768,449.77

Laboratory and Disease Control Services

Subvote 18

Revised Estimate	$ 7,553,200.00	Expenditure	$ 7,542,528.27

Department Head and Branch Head — Salaries	$ 69,855.00
Permanent Positions — Salaries	2,753,768.23
Temporary Positions — Salaries	19,205.54
Labour Service, Casual and Part-Time Employment	504,387.70
Honorariums, Special Services and Fees	3,163.30
Allowances, Retiring Gratuities and T.P.H.D.	6,003.12
Differentials, Severance Pay and Standby Pay	34,460.57
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	76,930.47
Professional and Technical Services	24,747.73
Rents, Insurance and Utility Services	15,665.45
Advertising and Printing Related Expenses	9,184.44
Repairs and Maintenance	42,411.97
Travelling Expenses	34,028.47

Laboratory and Control Services — *(Concluded)*

Relocation Expenses	14,005.04
Postage, Communications, Freight and Express	68,183.98
Computer and Word Processing Related Expenses	126,124.10
Contractual Services	125,574.41
Stationery and Office Supplies	92,432.25
Scientific and Educational Supplies	5,104.48
Medical and Hospital Supplies	2,868,869.19
Provisions and Business Expenses	13,038.02
Miscellaneous	50.00
Coal, Wood and Other Fuels	14,497.89
Maintenance and Construction Materials	689.92
Miscellaneous Materials and Supplies	36,540.89
Taxes and Licenses	90,782.60
Office Equipment	4,018.94
Educational, Scientific and Recreational Equipment	488,273.07
Construction, Farming and Maintenance Equipment	531.50
	$ 7,542,528.27

Mental Health Services

Subvote 20

Revised Estimate **$ 27,990,000.00** Expenditure **$ 27,952,425.89**

Department Head and Branch Head — Salaries	$ 460,563.03
Permanent Positions — Salaries	17,885,483.05
Temporary Positions — Salaries	55,387.59
Labour Service, Casual and Part-Time Employment	2,058,724.89
Honorariums, Special Services and Fees	101,743.22
Allowances, Retiring Gratuities and T.P.H.D.	95,644.97
Differentials, Severance Pay and Standby Pay	663,611.51
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	3,135,138.20
Allowances and Care of Persons	335,543.17
Professional and Technical Services	37,867.06
Rents, Insurance and Utility Services	149,404.23
Advertising and Printing Related Expenses	43,341.66
Repairs and Maintenance	73,693.67
Travelling Expenses	483,998.71
Relocation Expenses	68,445.46
Postage, Communications, Freight and Express	384,953.39
Computer and Word Processing Related Expenses	105,881.03
Contractual Services	626,073.97
Stationery and Office Supplies	46,174.91
Scientific and Educational Supplies	55,406.02
Medical and Hospital Supplies	292,629.66
Provisions and Business Expenses	560,789.59
Clothing and Clothing Material	9,546.82
Coal, Wood and Other Fuels	1,512.82
Vehicle and Equipment Operating Expenses	378.03
Miscellaneous	54.68
Miscellaneous Materials and Supplies	84,843.96
Grants and Contributions	271,300.00
Taxes and Licenses	4,170.37
Compensation Payments	2,026.34
Office Equipment	41,133.31
Furniture, Furnishings and Fixtures	97,274.15
Educational, Scientific and Recreational Equipment	10,936.15
Construction, Farming and Maintenance Equipment	21,158.47
	$ 28,264,834.09
Less: Reimbursement — Laundry Service	312,408.20
	$ 27,952,425.89

Grants:

University of Saskatchewan	$ 271,300.00
	$ 271,300.00

Grant to the Saskatchewan Alcohol and Drug Abuse Commission

Subvote 27

Revised Estimate	**$ 12,875,000.00**	Expenditure	**$ 12,830,000.00**

Saskatchewan Medical Care Insurance — To Provide for Provincial Grant

Subvote 28

Revised Estimate	**$ 217,020,000.00**	Expenditure	**$ 215,401,374.59**

Payments for Hospital Services

Subvote 29

Revised Estimate	**$ 526,406,300.00**	Expenditure	**$ 523,603,456.60**

Grants to Hospitals under The Hospital Revenue Act

Subvote 31

Revised Estimate	**$ 657,400.00**	Expenditure	**$ 602,450.47**

Grants:

Assiniboia Union Hospital	$ 2,325.19	St. Joseph's Hospital	14,622.45
Battlefords Union Hospital	2,954.19	St. Martin's Hospital	5,812.26
Goodsoil Union Hospital	5,485.07	St. Paul's Hospital (Grey Nuns of Saskatoon)	186,729.52
Holy Family Hospital	31,700.61	St. Peter's Hospital	2,653.67
La Ronge Hospital	14,854.82	Swift Current Union Hospital	6,650.64
Lanigan Union Hospital	3,452.02	University Hospital	165,219.00
Moose Jaw Union Hospital	4,447.67	Wakaw Union Hospital	3,231.42
Moosomin Union Hospital	3,908.11	Wawota Union Hospital	2,089.69
Pasqua Hospital	21,283.88	Yorkton Union Hospital	3,076.41
Plains Health Centre	13,101.96	Payees under $2,000.00	18,819.27
Providence Hospital	32,282.99		**$ 602,450.47**
Regina General Hospital	25,833.85		
Saskatoon City Hospital	26,467.86		
St. Elizabeth's Hospital	5,447.92		

Saskatchewan Prescription Drug Plan — To Provide for Provincial Grant

Subvote 34

Revised Estimate	**$ 59,453,000.00**	Expenditure	**$ 59,453,000.00**

Saskatchewan Aid to Independent Living

Subvote 35

Revised Estimate	**$ 6,192,900.00**	Expenditure	**$ 6,188,234.80**

Permanent Positions — Salaries	$ 290,524.75
Labour Service, Casual and Part-Time Employment	14,185.56
Honorariums, Special Services and Fees	1,950.00
Differentials, Severance Pay and Standby Pay	19,110.06
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	7,897.18
Rents, Insurance and Utility Services	39,525.76
Repairs and Maintenance	302,959.53
Travelling Expenses	7,953.88
Relocation Expenses	5,937.92
Postage, Communications, Freight and Express	52,970.43
Computer and Word Processing Related Expenses	77,702.01
Contractual Services	2,345,134.94
Stationery and Office Supplies	16,879.80
Scientific and Educational Supplies	826.78
Medical and Hospital Supplies	2,024,490.24
Miscellaneous	210.75
Miscellaneous Materials and Supplies	198,568.31
Furniture, Furnishings and Fixtures	731,027.97
Construction, Farming and Maintenance Equipment	50,378.93
	$ 6,188,234.80

Grants to Support the Medical Education System

Subvote 38

Revised Estimate	**$ 12,033,800.00**	Expenditure	**$ 12,033,792.00**

Grants:

Saskatchewan Health-Care Association	$ 75,000.00
Saskatoon City Hospital	236,352.00
St. Paul's Hospital (Grey Nuns of Saskatoon)	463,320.00
University of Saskatchewan	11,259,120.00
	$ 12,033,792.00

Grant to the Saskatchewan Health Research Fund

Subvote 39

Revised Estimate	**$ 500,000.00**	Expenditure	**$ 500,000.00**

Grant to the Saskatchewan Cancer Foundation

Subvote 40

Revised Estimate	**$ 17,891,000.00**	Expenditure	**$ 17,891,000.00**

Grant to Saskatchewan Medical Care Insurance for Administration

Subvote 42

Revised Estimate	**$ 5,279,700.00**	Expenditure	**$ 5,229,718.17**

Permanent Positions — Salaries	$ 708,378.80
Temporary Positions — Salaries	34,071.93
Labour Service, Casual and Part-Time Employment	43,966.95
Allowances, Retiring Gratuities and T.P.H.D.	3,131.02
Professional and Technical Services	91,731.78
Rents, Insurance and Utility Services	1,802.95
Advertising and Printing Related Expenses	16,295.98
Repairs and Maintenance	1,952.96
Travelling Expenses	2,380.63
Postage, Communications, Freight and Express	23,733.86
Computer and Word Processing Related Expenses	203,567.72
Contractual Services	14,672.41
Stationery and Office Supplies	67,584.12
Scientific and Educational Supplies	11,181.06
Grants and Contributions	4,004,522.77
Miscellaneous	3.41
Office Equipment	7,579.82
	$ 5,236,558.17
Less: Reimbursement — Recoveries from Other Agencies	6,840.00
	$ 5,229,718.17

Grants:

Saskatchewan Medical Care Insurance	$ 4,003,582.77
Payees under $2,000.00	940.00
	$ 4,004,522.77

Hospital and Ambulance Administration

Subvote 43

Revised Estimate	**$ 5,524,800.00**	Expenditure	**$ 5,184,938.88**

Department Head and Branch Head — Salaries	$ 47,040.00
Permanent Positions — Salaries	240,183.87
Labour Service, Casual and Part-Time Employment	7,395.11
Honorariums, Special Services and Fees	2,007.00
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	21,431.70
Professional and Technical Services	94,358.00
Rents, Insurance and Utility Services	212,133.25
Advertising and Printing Related Expenses	4,104.70
Travelling Expenses	975,348.04
Relocation Expenses	3,735.14

Hospital and Ambulance Administration — *(Concluded)*

Postage, Communications, Freight and Express	10,797.78
Computer and Word Processing Related Expenses	66,934.78
Contractual Services	2,900.75
Stationery and Office Supplies	14,636.93
Scientific and Educational Supplies	3,501.60
Miscellaneous	241.02
Grants and Contributions	3,478,001.87
Taxes and Licenses	187.34
	$ 5,184,938.88

Grants:

Saskatchewan Hospitalization Fund	$ 3,478,001.87
	$ 3,478,001.87

Prescription Drug Plan Administration

Subvote 44

Revised Estimate .... **$ 2,712,700.00** Expenditure .... **$ 2,692,978.22**

Department Head and Branch Head — Salaries	$ 62,028.00
Permanent Positions — Salaries	855,675.61
Temporary Positions — Salaries	120,931.01
Labour Service, Casual and Part-Time Employment	56,441.03
Honorariums, Special Services and Fees	17,115.48
Allowances, Retiring Gratuities and T.P.H.D.	7,760.32
Differentials, Severance Pay and Standby Pay	11,873.68
Professional and Technical Services	41,160.00
Rents, Insurance and Utility Services	3,921.84
Advertising and Printing Related Expenses	293,775.24
Repairs and Maintenance	2,797.56
Travelling Expenses	13,059.17
Postage, Communications, Freight and Express	42,166.45
Computer and Word Processing Related Expenses	459,895.47
Contractual Services	253,852.73
Stationery and Office Supplies	443,475.96
Scientific and Educational Supplies	3,814.16
Medical and Hospital Supplies	2,193.94
Provisions and Business Expenses	919.69
Miscellaneous	120.88
	$ 2,692,978.22

Grants for Mental Health Services

Subvote 45

Revised Estimate .... **$ 1,760,500.00** Expenditure .... **$ 1,749,590.00**

Grants:

Agoraphobics Regina	$ 2,500.00
Autism Resource Centre	144,450.00
By Ourselves Inc.	35,600.00
Crocus Co-operative of Saskatoon	61,000.00
Lakeland Council for Personal Development	15,450.00
Mental Health Association in Saskatchewan	400,500.00
Mobile Crisis Services Inc.	180,250.00
Phoenix Residential Society	51,500.00
Portage Self-Help Group	10,300.00
Rainbow Youth Centre	100,000.00
Regina Recovery Homes Inc.	232,500.00
Saskatchewan Human Services Association Inc.	2,500.00
Saskatoon Crisis Intervention Services Inc.	180,250.00
Saskatoon Housing Coalition Inc.	91,670.00
Saskatoon Pastoral Institute	70,000.00
Saskatoon Society for Autism	51,500.00
Share Inc.	40,000.00
Society for Involvement of Good Neighbours Inc.	13,000.00
Thunder Creek Rehabilitation Association	21,450.00
University of Regina	20,000.00
University of Saskatchewan	21,000.00
Weyburn Group Homes Society Inc.	3,670.00
Payees under $2,000.00	500.00
	$ 1,749,590.00

Northern Health Services

Subvote 47

Revised Estimate	**$ 4,617,700.00**	Expenditure	**$ 4,404,971.15**

Permanent Positions — Salaries	$ 1,689,454.05
Temporary Positions — Salaries	61,602.63
Labour Service, Casual and Part-Time Employment	185,447.21
Honorariums, Special Services and Fees	560.00
Allowances, Retiring Gratuities and T.P.H.D.	77,539.71
Differentials, Severance Pay and Standby Pay	48,077.61
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	1,266,190.75
Professional and Technical Services	1,691.50
Rents, Insurance and Utility Services	256,918.59
Advertising and Printing Related Expenses	17,236.22
Repairs and Maintenance	6,721.30
Travelling Expenses	181,104.02
Relocation Expenses	7,291.10
Postage, Communications, Freight and Express	111,341.48
Computer and Word Processing Related Expenses	14,332.32
Contractual Services	251,788.78
Stationery and Office Supplies	7,209.79
Scientific and Educational Supplies	3,158.06
Medical and Hospital Supplies	184,260.23
Provisions and Business Expenses	193.04
Clothing and Clothing Material	1,216.00
Coal, Wood and Other Fuels	291.45
Vehicle and Equipment Operating Expenses	4,006.50
Miscellaneous	8.97
Miscellaneous Materials and Supplies	5,097.08
Taxes and Licenses	1,986.64
Office Equipment	2,601.86
Furniture, Furnishings and Fixtures	15,096.90
Educational, Scientific and Recreational Equipment	2,547.36
	$ 4,404,971.15

Grants and Allowances for Ambulance Services

Subvote 49

Revised Estimate	**$ 7,052,600.00**	Expenditure	**$ 7,051,700.94**

Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	$ 699,821.94
Grants and Contributions	6,351,879.00
	$ 7,051,700.94

Grants:

Assiniboine Road Ambulance Assoc. Board	$ 56,853.00
Battlefords' Area Municipal Road Ambulance District Board	190,275.01
Beaver River Ambulance District Board	2,318.02
Beechy-Demaine Ambulance District Board	11,844.98
Bengough Union Hospital Ambulance District Board	40,302.01
Big River Road Ambulance District Board	20,858.02
Biggar Area Municipal Road Ambulance District Board	60,627.99
Blaine Lake and Surrounding District Ambulance Association Board	46,554.97
Borderline Road Ambulance District Board	23,175.01
Cabri Union Hospital Ambulance District Board	13,647.99
Canora Road Ambulance District Association Board	125,687.02
Central Butte and District Ambulance Association Board	23,690.02
Coronach Area Road Ambulance District Board	11,844.98
Coteau Hills Ambulance Service Board	9,528.00
Cudworth Area Municipal Road Ambulance District Board	18,798.01
Cupar Area Municipal Road Ambulance District Board	32,187.99
Cut Knife Area Municipal Road Ambulance District Board	12,102.97
Davidson Municipal Road Ambulance District Board	44,073.00
Delisle Community Ambulance District Board	16,737.98
Dodsland-Plenty Area Municipal Road Ambulance District Board	6,695.02
Eastend Union Hospital Ambulance District Board	11,073.00
Esterhazy and Area Municipal Road Ambulance District Board	55,110.97
Eston Union Hospital Ambulance District Board	42,138.97
Fillmore Municipal Road Ambulance District Board	26,265.00
Flin Flon Saskatchewan Road Ambulance District Board	43,305.00
Fort Qu'Appelle Municipal Road Ambulance District Board	63,872.01
Frontier Municipal Road Ambulance District Board	8,754.97

Grants to Ambulance District Boards — *(Continued)*

Grants: — (Continued)

Gateway Road Ambulance District Board	15,450.01
Gravelbourg Municipal Road Ambulance District Board	41,154.01
Gull Lake Union Hospital Ambulance District Board	20,343.01
Herbert-Morse Municipal Road Ambulance District Board	14,420.01
Hudson Bay Area Municipal Road Ambulance District Board	40,799.02
Humboldt and District Municipal Road Ambulance Association Board	91,953.98
Indian Head Union Hospital District Board	63,186.01
Ituna and District Road Ambulance District Board	44,184.00
Kamsack Union Hospital Ambulance District Board	60,264.00
Kerrobert and District Road Ambulance Association Board	44,796.00
Kindersley and Area Municipal Road Ambulance District Board	60,737.03
Kipling and District Road Ambulance Service	41,451.99
Kyle-White Bear Union Hospital Ambulance District Board	9,012.98
La Ronge and District Road Ambulance Board	61,796.01
Lampman and District Road Ambulance	7,467.99
Langenburg Union Hospital Road Ambulance	31,158.01
Lanigan and District Ambulance Association Board	40,442.02
Last Mountain Ambulance District Board	51,590.02
Leader Area Municipal Road Ambulance District Board	23,690.02
Leroy Area Municipal Road Ambulance District Board	6,438.01
Lloydminster Area Municipal Road Ambulance District Board	62,574.97
Lucky Lake Ambulance Association Board	7,209.98
Macklin and Area Municipal Road Ambulance District	17,253.00
Maidstone Union Hospital Ambulance District Board	22,145.03
Maple Creek Union Hospital District Board	40,466.02
Meadow Lake Municipal Road Ambulance District Board	76,029.98
Melfort Union Hospital Road Ambulance District Board	100,020.00
Melville Area Ambulance District Board	87,621.00
Monet-Elrose Volunteer Ambulance District Board	6,953.03
Moose Jaw Area Municipal Road Ambulance District Association Board	360,699.99
Moose Mountain Road Ambulance District Board	60,692.01
Moosomin District Road Ambulance Association Board	91,247.02
Mount Hope Road Ambulance District Board	9,012.98
Neilburg and District Ambulance Board	13,647.99
Nipawin and District Regional Ambulance District Board	117,686.02
Nokomis and Area Road Ambulance District Board	15,450.01
Northern Six Municipal Road Ambulance District Board	20,858.02
Northwest Ambulance District Board	52,509.98
Outlook Ambulance District Board	42,165.00
Oxbow Area Municipal Road Ambulance District Board	24,720.00
Pangman Union Hospital Municipal Road Ambulance District Board	11,330.02
Ponteix Area Municipal Road Ambulance District Association Board	23,690.02
Porcupine and Area Road Ambulance District Board	19,313.03
Prairie Road Ambulance District Association Board	45,663.99
Prince Albert Area Municipal Road Ambulance District Board	307,800.00
Quill Plains Ambulance District Board No. 67	60,750.01
Rural Municipality of Laird-Waldheim Ambulance District Board	13,647.99
Rabbit Lake Area Municipal Road Ambulance District Board	8,240.01
Radville and District Municipal Road Ambulance Association Board	13,647.99
Redvers Union Hospital Municipal Ambulance District Board	43,656.98
Regina Area Municipal Road Ambulance District Board	617,064.00
River Bend Ambulance District Board	12,102.97
Rosetown Area Municipal Road Ambulance District Board	47,034.01
Rosthern Union Hospital Road Ambulance District Board	62,375.02
Saskatoon Area Ambulance District Board	622,134.97
Shamrock Road Ambulance District Association Board	154,100.01
Shaunavon Union Hospital Ambulance District Board	47,336.01
Shell Can Road Ambulance Association Board	19,827.99
Soo Line Municipal Road Ambulance District Board	18,282.97
South Central Road Ambulance District Board	109,782.01
South Eastern Saskatchewan Road Ambulance Association Board	96,387.99
Speers and Surrounding District Ambulance Association Board	2,832.98
Spiritwood Area Road Ambulance District Board	42,633.98
Stoughton and District Road Ambulance District Board	13,389.98
Swift Current Municipal Road Ambulance District Board	152,051.02
Thirty-three Forty-eight Road Ambulance District Board	5,922.97
Tisdale Municipal Road Ambulance Association Board	71,516.01
Touchwood Hills Road Ambulance Association Board	21,114.97
Unity Area Municipal Road Ambulance District Board	42,426.97
Uranium City Municipal Hospital Ambulance District Board	13,905.00
Wakaw Area Municipal Road Ambulance District Board	39,300.00
Watrous Municipal Road Ambulance District Board	30,384.98
Wawota-Maryfield Road Ambulance District Board	30,128.01
Weyburn and District Road Ambulance Association Board	142,251.01
Whitewood District Road Ambulance Board	28,583.02

Grants to Ambulance District Boards — *(Concluded)*

Grants: — (Concluded)

Wilkie Union Hospital Ambulance District Board	44,591.02
Wolseley Municipal Road Ambulance District Board	68,682.01
Wynyard and District Ambulance Association Board	65,391.99
Yellowhead Ambulance Area Board	14,678.02
Yorkton and District Ambulance Association Board	149,279.02
Payees under $2,000.00	1,029.98
	$ 6,351,879.00

Long Term Care Administration

Subvote 50

Revised Estimate	**$ 2,787,300.00**	Expenditure	**$ 2,465,877.77**

Department Head and Branch Head — Salaries	$ 208,499.52
Permanent Positions — Salaries	1,658,325.32
Labour Service, Casual and Part-Time Employment	33,777.11
Honorariums, Special Services and Fees	4,886.00
Allowances, Retiring Gratuities and T.P.H.D.	6,382.99
Differentials, Severance Pay and Standby Pay	16,631.41
Professional and Technical Services	41,359.63
Rents, Insurance and Utility Services	8,602.04
Advertising and Printing Related Expenses	19,792.47
Repairs and Maintenance	922.59
Travelling Expenses	135,331.44
Relocation Expenses	14,442.37
Postage, Communications, Freight and Express	66,572.67
Computer and Word Processing Related Expenses	152,840.00
Contractual Services	36,046.72
Stationery and Office Supplies	40,085.16
Scientific and Educational Supplies	13,805.12
Provisions and Business Expenses	389.00
Miscellaneous	194.43
Office Equipment	6,657.80
Educational, Scientific and Recreational Equipment	333.98
	$ 2,465,877.77

Lakeside Home — Wolseley

Subvote 51

Revised Estimate	**$ 2,091,200.00**	Expenditure	**$ 2,019,540.20**

Department Head and Branch Head — Salaries	$ 42,756.00
Permanent Positions — Salaries	953,633.70
Temporary Positions — Salaries	42,066.36
Labour Service, Casual and Part-Time Employment	607,413.12
Honorariums, Special Services and Fees	402.86
Allowances, Retiring Gratuities and T.P.H.D.	4,531.72
Differentials, Severance Pay and Standby Pay	36,272.07
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	150.00
Professional and Technical Services	1,470.00
Rents, Insurance and Utility Services	62,452.82
Repairs and Maintenance	7,199.87
Travelling Expenses	7,388.86
Postage, Communications, Freight and Express	11,377.89
Contractual Services	24,463.51
Stationery and Office Supplies	1,227.99
Scientific and Educational Supplies	757.17
Medical and Hospital Supplies	24,121.53
Provisions and Business Expenses	124,261.93
Clothing and Clothing Material	633.34
Coal, Wood and Other Fuels	28,898.54
Vehicle and Equipment Operating Expenses	527.57
Maintenance and Construction Materials	1,063.25
Miscellaneous Materials and Supplies	22,026.70
Taxes and Licenses	686.74
Trucks, Trailers and Other Motor Vehicles	4,900.00
Furniture, Furnishings and Fixtures	8,856.66
	$ 2,019,540.20

Grants and Allowances for Home Care

Subvote 53

Revised Estimate	$ 23,768,400.00	Expenditure	$ 23,593,098.54

Advertising and Printing Related Expenses	$ 351.73
Miscellaneous	94.60
Grants and Contributions	23,592,652.21
	$ 23,593,098.54

Grants:

Battlefords and District No. 24 Home Care Inc.	$ 655,376.43
Beauval Home Care Services Inc.	53,723.25
Beechy-Eston District No. 18 Home Care Inc.	159,500.00
Biggar and District No. 22 Home Care Inc.	199,486.00
Buffalo Narrows Home Care Inc.	66,948.50
Cannington Home Care District No. 11 Corporation	269,727.00
Canora Home Care District Inc. No. 35 Inc.	380,945.00
Country Valley Home Care District No. 29 Inc.	290,863.00
Creighton Home Care Society Inc.	90,515.75
Estevan Area Home Care District No. 9 Inc.	330,415.00
Fort Pelly/Livingstone Home Care District No. 34 Corporation	334,889.00
Grasslands Home Care District No. 2 Inc.	193,265.00
Green Lake Home Care Service Association Inc.	54,623.25
Greenhead District No. 23 Home Care Corporation	273,187.00
Home Care-Saskatoon District No. 45 Inc.	4,623,600.00
Humboldt District No. 44 Home Care Program Inc.	364,640.00
Ile a la Crosse Home Care Services	81,898.75
La Ronge Home Care Inc.	97,848.50
Lanigan Regional Home Care District No. 43 Inc.	232,414.00
Melfort and District Home Care No. 32 Inc.	399,525.00
Melville and District No. 38 Home Care Corporation	352,208.00
Moose Mountain Trail District No. 12 Home Care Corporation	239,940.00
Nipawin and District Home Care No. 31 Inc.	356,463.00
Northwest Home Care No. 26 Inc.	248,505.00
Outlook and District No. 17 Home Care Inc.	222,325.00
Pasquia Homecare District No. 33 Inc.	390,390.00
Pinehouse Home Care Services	62,880.50
Pipestone Valley Home Care District No. 13 Corporation	318,419.00
Potash Country District No. 37 Home Care Corporation	256,792.00
Prince Albert Pineland District No. 28 Home Care Inc.	980,383.35
Qu'Appelle Valley Home Care District No. 39 Corporation	195,717.00
Quill Plains Home Care District No. 42 Inc.	274,602.00
Rosetown and District No. 19 Home Care Inc.	167,491.00
Sand Hills Home Care District No. 1 Inc.	174,000.00
Sandy Bay Home Care Inc.	53,003.00
Saskatchewan Home Care Association Inc.	140,320.00
South Country Home Care District No. 7 Inc.	323,871.32
South East Home Care District No. 10 Inc.	182,814.00
Squirrel Hills Home Care District No. 14 Inc.	189,955.00
Thunder Creek Home Care District No. 6 Inc.	1,148,842.11
Touchwood Hills Home Care District No. 40 Inc.	211,541.00
Twin Rivers Home Care Inc.	461,833.00
University Hospital	187,350.00
Wakaw Cudworth District No. 30 Home Care Inc.	182,500.00
Wascana Home Care District No. 15	3,747,080.00
Waskahikanihk-Ewiciweyak Kikiwahk Inc.	60,575.50
Watrous-Davidson District No. 16 Home Care Corporation	226,650.00
West Central District No. 21 Home Care Inc.	191,910.00
Weyburn and Area Home Care District No. 8 Inc.	527,526.00
Wheatland Home Care District No. 3 Inc.	565,229.00
White Mud Home Care District No. 4 Inc.	232,487.00
Wild Goose District No. 20 Home Care Inc.	175,067.00
Wood River Home Care District No. 5 Inc.	190,920.00
Woodland District No. 27 Home Care Service Inc.	307,616.00
Yellowhead Emerald District No. 41 Home Care Corporation	322,049.00
Yorkton and District No. 36 Home Care Board Corporation	570,007.00
	$ 23,592,652.21

Grants and Allowances for Special Care Services

Subvote 54

Revised Estimate	**$ 184,150,200.00**	Expenditure	**$ 184,125,556.79**

Rents, Insurance and Utility Services	$ 1,550,080.09
Grants and Contributions	176,500,044.70
Payments to Hospital Services for providing Level IV care	6,075,432.00
	$ 184,125,556.79

Grants:

Anderson Lodge	$	221,405.00
Arborfield Special Care Lodge Inc		528,788.00
Arm River Housing Corporation		532,673.00
Assiniboia Pioneer Lodge Inc		1,513,213.00
Battlefords Regional Care Centre		4,425,627.00
Battlefords River Heights Lodge Corporation		1,577,444.25
Bethany Pioneer Village Inc		619,576.00
Birch Hills and District Nursing Home Inc		497,489.00
Border-Line Housing Co. (1975) Inc		679,501.00
Broadview and District Centennial Lodge Inc		655,230.00
Buena Vista Lodge		580,704.00
Centennial Special Care Home		1,961,966.00
Central Butte and District Regency Manor Inc.		593,342.00
Central Haven Personal Care Home		962,648.00
Central Parkland Lodge		631,861.00
Circle Drive Personal Care Home Inc		1,151,217.00
Continuing Nursing Education		67,000.00
Convent of Sion		39,552.00
Cudworth Nursing Home		469,079.00
Cupar and District Nursing Home Inc		511,615.00
Cut Knife and Districts Special Care Home Inc.		562,072.00
Cypress Lodge Corporation		831,534.00
Dalmeny Home for the Aged		479,694.00
Diamond Lodge Co. Ltd		1,043,534.00
Dr. Cooke Nursing Home		73,903.56
Duck Lake and District Nursing Home Inc		666,084.00
Eastern Saskatchewan Pioneer Lodge		1,231,583.00
Elmwood Residences Ltd.		437,169.00
Estevan Regional Nursing Home		985,937.00
Extendicare (Parkside)		3,729,660.51
Extendicare (Sunset)		6,961,803.26
Extendicare Health Services Inc.		65,376.37
Foam Lake Jubilee Home		990,557.00
Foyer D'Youville		935,171.00
Foyer St. Joseph Nursing Home		401,508.00
Gateway Lodge Inc		2,144,316.00
Golden Prairie Home Ltd.		733,934.00
Golden Years Lodge		373,572.00
Goodsoil Hospital Facilities Committee Inc		17,000.00
Goodwill Manor		3,100.00
Grenfell and District Pioneer Home		583,257.00
Gull Lake and District Special Care Home Ltd.		604,976.00
Hafford and District Nursing Home		340,737.00
Herbert Nursing Home Inc.		751,483.00
Herbert Senior Citizens' Home		239,995.00
Hudson Bay Pioneer Lodge		430,990.96
Humboldt and District Housing Corporation		1,359,743.00
Idylwild Senior Citizen's Lodge		545,590.00
Ina Grafton Gage Home		315,122.00
Ituna and District Pioneer Lodge		534,781.00
Jubilee Lodge Inc		487,961.00
Jubilee Residences Inc. (Stensrud)		2,628,555.00
Kamsack and District Nursing Home		1,114,849.00
Kamsack Senior Housing Ltd		283,646.00
Kelvindell Lodge Co		848,128.00

Kindersley Senior Care Inc	1,770,981.00
Kinistino and District Housing Corporation	551,398.00
Lake-Wood Lodge Inc	540,653.00
Lakeland Lodge Inc	542,500.00
Lakeside Manor Care Home Inc	523,624.00
Lakeview Pioneer Lodge Housing Co	730,945.00
Langham Senior Citizens' Home Ltd	185,598.74
Last Mountain Pioneer Home	474,813.00
Lerose Lodge	318,067.00
Lloydminster and District Senior Citizens Lodge	793,117.00
Lloydminster Auxiliary Hospital	250,798.26
Lumsden and District Heritage Home Inc	438,979.00
Lutheran Sunset Home	2,500,006.00
Manitou Lodge	570,038.00
Marian Home	794,645.50
Martin Luther Nursing Home Inc	448,985.00
Melfort and District Pioneer Lodge	1,224,044.00
Menno Home of Saskatchewan	376,229.00
Mennonite Nursing Home Inc	1,088,582.00
Mont St. Joseph	817,516.00
Moose Mountain Lodge Co. Inc	576,065.00
Newhope Pioneer Lodge Inc	520,821.00
Nipawin District Nursing Home Inc	1,090,674.00
Northern Housing Development (1973) Inc	2,555,353.00
Northland Pioneers Lodge	992,643.00
Oliver Lodge	1,440,653.00
Outlook and District Pioneer Home Inc	769,272.00
Palliser Regional Care Centre	4,012,951.00
Parkland Housing Co	503,581.00
Parkland Lodge Corporation	491,321.00
Parkland Regional Care Centre	3,710,695.00
Parkridge Centre	8,806,003.00
Pasquia Special Care Home Inc	521,506.00
Pine Island Lodge Ltd	420,777.00
Pioneer Haven Co. Ltd	288,588.00
Pioneer Housing Association of Moose Jaw	295,871.00
Ponteix Housing Co. Ltd	170,779.00
Prairie Pioneers Lodge	439,403.40
Preeceville Lions Housing Corporation	417,296.00
Puffer Special Care Home Corporation	17,000.00
Qu'Appelle Diocesan Housing Co	257,636.00
Qu'Appelle Valley Housing Corporation	670,647.00
Quill Plains Centennial Lodge	634,175.45
Red Deer Nursing Home	602,795.00
Redvers Centennial Haven	388,916.00
Regina Assessment and Placement Service	85,000.00
Regina Lutheran Home	1,552,011.00
Regina Pioneer Village Ltd	7,970,306.00
Rosetown Union Hospital	408,989.00
Rosthern Mennonite Home for the Aged	185,659.00
Salvation Army Saskatchewan Division	848,180.80
Santa Maria Senior Citizens Home	1,979,073.00
Saskatchewan Abilities Council	22,427.76
Saskatchewan Alzheimers and Related Diseases Association	16,500.00
Saskatchewan Association of Special Care Homes	165,750.00

Grants to Special Care Services — *(Concluded)*

Grants: — (Concluded)

Saskatchewan Health-Care Association	41,168.07
Saskatchewan Hospitalization Fund	18,148,109.00
Saskatchewan Housing Corporation	39,999.96
Saskatchewan Property Management Corporation	4,372,119.91
Saskatoon Co-ordinated Assessment Unit	143,700.00
Saskatoon Convalescent Home	1,248,600.00
Sherbrooke Community Centre	5,574,097.00
Societe Joseph Breton Inc.	715,548.16
Souris Valley Housing Co.	155,066.00
Souris Valley Regional Care Centre	10,179,142.00
South West Community Lodge Inc.	212,207.00
Southwest Nursing Home Inc.	618,550.00
St. Ann's Senior Citizens' Village Corporation	1,474,728.00
St. Anthony's Home	3,333,506.00
St. Joseph's Home for the Aged	1,286,306.00
St. Paul Lutheran Home	2,023,899.84
Sunnyside Nursing Home	1,935,479.00
Swift Current Nursing Home	1,275,392.00
Tisdale and District Housing Co. Ltd.	782,746.00
Turtle River Nursing Home	420,392.00
Twilight Centennial Home Inc.	407,066.00
Unimac Pioneers Lodge, Unity	917,470.20
United Church Housing Corporation of Regina	480,689.00
Victorian Order of Nurses Saskatchewan	3,697.00
Walrath, Brian D.	19,853.00
Warman Mennoniten Altenheim	168,749.00
Wawota and District Special Care Home Inc.	730,188.00
Weneeda Park Lodge	540,524.00
Western Senior Citizens Home	628,567.00
Weyburn and District Special Care Homes Corporation (Pioneer Place)	1,740,679.03
Wheatbelt Centennial Lodge Inc.	367,912.22
Whitewood and District Nursing Home Inc.	563,757.00
Wilkie and District Centennial Nursing Home Co. Ltd.	502,030.00
Willowdale Lodge Care Home	457,928.00
Wolf Willow Lodge Ltd.	277,466.00
Wynyard and District Housing Corporation	758,324.00
Yorkton and District Nursing Home Corporation	2,634,149.00
579862 Saskatchewan Ltd.	592,149.49
	$ 176,500,044.70

Communications and Health Education

Subvote 56

Revised Estimate	**$ 1,780,000.00**	Expenditure	**$ 1,778,073.36**

Department Head and Branch Head — Salaries	$ 18,220.94
Permanent Positions — Salaries	423,765.94
Labour Service, Casual and Part-Time Employment	19,864.76
Honorariums, Special Services and Fees	1,487.00
Allowances, Retiring Gratuities and T.P.H.D.	1,355.99
Differentials, Severance Pay and Standby Pay	7,105.29
Professional and Technical Services	183,323.04
Rents, Insurance and Utility Services	3,740.97
Advertising and Printing Related Expenses	927,320.35
Repairs and Maintenance	1,106.54
Travelling Expenses	40,723.00
Postage, Communications, Freight and Express	23,039.55
Computer and Word Processing Related Expenses	17,788.99
Contractual Services	15,429.86
Stationery and Office Supplies	5,433.40
Scientific and Educational Supplies	80,364.98
Provisions and Business Expenses	1,364.35
Miscellaneous Materials and Supplies	369.05
Taxes and Licenses	964.61
Office Equipment	5,304.75
	$ 1,778,073.36

Information Systems

Subvote 57

Revised Estimate	**$ 1,345,500.00**	Expenditure	**$ 1,303,567.26**

Department Head and Branch Head — Salaries	$ 63,559.86
Permanent Positions — Salaries	804,138.51
Labour Service, Casual and Part-Time Employment	16,017.57
Honorariums, Special Services and Fees	525.90
Allowances, Retiring Gratuities and T.P.H.D.	5,506.03
Differentials, Severance Pay and Standby Pay	27,254.59
Professional and Technical Services	260.00
Rents, Insurance and Utility Services	1,740.66
Advertising and Printing Related Expenses	12,127.41
Repairs and Maintenance	6,356.27
Travelling Expenses	36,457.22

Information Systems — *(Concluded)*

Postage, Communications, Freight and Express	52,332.59
Computer and Word Processing Related Expenses	178,450.44
Contractual Services	3,195.80
Stationery and Office Supplies	82,014.20
Scientific and Educational Supplies	1,458.80
Office Equipment	12,171.41
	$ 1,303,567.26

Payments to The Saskatchewan Property Management Corporation

Subvote 58

Revised Estimate	**$ 10,716,700.00**	Expenditure	**$ 10,465,987.03**

Rents, Insurance and Utility Services	$ 9,125,800.00
Travelling Expenses	350.00
Postage, Communications, Freight and Express	1,280,872.44
Computer and Word Processing Related Expenses	14,806.99
Contractual Services	44,157.60
	$ 10,465,987.03

Members of the Executive Council

Subvote 59

Statutory Appropriation

Revised Estimate	**$ 35,233.88**	Expenditure	**$ 35,233.88**

Ministers of the Crown	$ 28,326.88
Legislative Secretaries	6,907.00
	$ 35,233.88

Grants to Hospitals — Repayment of Principal and Interest on Capital Loans from the Saskatchewan Property Management Corporation

Subvote 60

Revised Estimate	**$ 4,455,600.00**	Expenditure	**$ 4,444,271.73**

Grants:

Birch Hills Memorial Union Hospital	$ 16,209.34
Brock Union Hospital	15,328.19
Central Butte Union Hospital	23,880.33
Cupar Union Hospital	21,361.41
Cut Knife Union Hospital	13,337.74
Davidson Union Hospital	6,373.57
Foam Lake Union Hospital	21,192.13
Gainsborough Union Hospital	8,810.66
Holy Family Hospital	38,166.48
Imperial Union Hospital	13,173.99
Invermay-Canora Union Hospital	18,443.59
Kamsack Union Hospital	2,998.99
Kelvington Union Hospital	10,752.15
Kerrobert Union Hospital	156,807.77
Kindersley Union Hospital	8,362.76
Kinistino Union Hospital	47,736.95
Kipling Memorial Union Hospital	9,035.85
L. Gervais Memorial Health Centre	7,204.55
Lady Minto Union Hospital	6,899.17
Lampman Union Hospital	357,342.05
Lloydminster Hospital	65,422.46
Mankota Union Hospital	238,497.03
Meadow Lake Union Hospital	44,466.95
Melfort Union Hospital	101,034.58
Moose Jaw Union Hospital	168,556.97
Nokomis Union Hospital	199,847.62
Norquay-Canora Union Hospital	60,786.42
Oxbow Union Hospital	12,807.48
Preeceville Union Hospital	122,471.46
Providence Hospital	215,537.26
Rabbit Lake Union Hospital	120,153.05
Regina General Hospital	108,752.23
Rose Valley Union Hospital	290,822.00
Saskatoon City Hospital	167,913.12
Shellbrook Union Hospital	34,110.63
South Saskatchewan Hospital Centre	1,051,780.01
St. Joseph's General Hospital	22,367.18
St. Joseph's Union Hospital	21,747.07
St. Peter's Hospital	16,122.87
St. Walburg Union Hospital	29,419.85
Swift Current Union Hospital	46,678.53
Tisdale Union Hospital	12,219.46
University Hospital	144,573.92
Victoria Union Hospital	98,954.69
Wascana Rehabilitation Centre	4,555.00
Whitewood-Moosomin Union Hospital	8,371.09
Wilkie Union Hospital	24,132.84
Yorkton Union Hospital	208,752.29
	$ 4,444,271.73

Grants to Special Care Facilities — Repayment of Principal and Interest on Capital Loans from The Saskatchewan Property Management Corporation

Subvote 61

Revised Estimate	$ 529,500.00	Expenditure	$ 515,275.82

Grants:

Assiniboia Pioneer Lodge Inc.	$ 3,493.15
Centennial Special Care Home	10,086.51
Cut Knife and Districts Special Care Home Inc.	31,334.56
Golden Years Lodge	80,320.16
Jubilee Residences Inc. (Stensrud)	15,346.53
Lumsden and District Heritage Home Inc.	15,970.80
Mennonite Home for the Aged	37,818.00
Nipawin and District Nursing Home Inc.	170,569.39
Prairie Pioneers Lodge	2,762.88
Qu'Appelle Valley Housing Corporation	6,564.86
South East Housing Corporation	7,364.88
Weneeda Park Lodge	133,644.10
	$ 515,275.82

Payments under The Saskatchewan Dental Plan

Subvote 62

Revised Estimate	$ 7,880,000.00	Expenditure	$ 7,876,275.54

Total — Health $1,183,590,050.05

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Aaron, Doreen Elizabeth	$ 34,927.07	$ ....
Abdai, Albert L.	21,794.44	....
Abel, M. Joanne	20,779.09	....
Abel, Mary Ann C.	27,588.00	....
Achtymichuk, Margaret I.	25,320.00	....
Acton, Grace	28,657.95	....
Adair, Carol A.	31,272.00	3,293.89
Adams, Alan F.	51,206.73	....
Adams, Marliss C.	33,738.00	....
Adderley, Lyle L.	31,454.00	....
Ahlstedt, Colette T.	21,760.52	....
Aitken, Victor G.	38,305.00	....
Alexander, Joanna	36,379.82	....
Alexander, Sandra	32,113.80	....
Aley, Lendra	29,740.23	....
Alford, Garry J.	37,452.14	....
Allen, Diana	39,192.00	....
Allen, Gloria	20,076.00	....
Allen, Marlene J.	22,537.36	....
Ambrose, Rosemary	34,204.51	....
Anderson, Claudette D.	26,602.65	....
Anderson, Kathy Joan	28,339.76	....
Anderson, Sharon P.	20,709.76	....
Angelstad, Brenda G.	45,252.00	....
Anuik, Joan W.	35,598.33	....
Ashauer, Darlene J.	23,256.00	....
Ast, Jeannette Anita	27,231.54	....
Atcheson, Wanda K.	30,989.16	3,079.98
Ayer, Janet L.	37,798.00	3,214.21
Ayotte, Geraldine A.	20,040.00	....
Babcock, Sharon K.	32,495.00	5,598.31
Badiou, Donnelda M.	37,831.22	....
Bagu, Garry D. P.	21,201.37	....
Bailey, Richard W.	48,888.00	....
Bailey, Sheena M.	28,377.29	....
Baker, Kelly R.	30,055.39	....
Ball, Loretta R.	29,745.55	....
Banerjee, Dr. Some N.	92,695.00	....
Baran, Verna	21,121.33	....
Barclay, Walter R.	41,578.90	....
Baril, Dana M.	25,486.05	....
Barilla, Mary-Lee	34,441.56	2,876.39
Barker, Bryan W.	45,600.00	....
Barker, Ralph D.	35,925.73	....
Barkhouse, Shirley A.	32,832.72	....
Barlow, Jane C.	20,372.59	....
Barnett, Gloria L.	33,132.00	....
Barr, Cameron W.	38,556.00	....
Barr, Idella R.	29,331.05	....
Barry, William R.	56,244.00	....
Bateman, M. Dianne	31,429.50	2,735.69
Bauer, Eva	21,200.97	....
Bauer, Matthew F.	23,245.30	....
Baumann, Marie	20,767.00	2,373.20

Schedule of Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Bayne, Violet A.	32,538.35	....
Beauchesne-Lukey, Lise M.	36,588.00	....
Beaurivage, Bruce E.	43,404.00	....
Bechard, Lucille M.	32,172.95	....
Becker, Kaye L.	24,314.36	....
Bedford, Colleen M.	20,734.30	....
Bedford, Shirley Ellen	32,831.45	....
Belak, Ronald L.	31,308.00	....
Bell, Dyan Mary	20,148.00	....
Bell, Garry L	58,536.00	....
Bell, William C.	57,664.27	....
Benz, John Gary	39,300.00	....
Berg, Wilmer J.	50,460.00	....
Berger, Jacob	43,699.28	....
Bergman, Joseph J.	38,796.00	....
Berry, Frances E.	31,506.61	....
Betemps, Leona M.	24,543.07	....
Beug, Mary M.	24,816.00	....
Bickley, Mary Beth	49,420.57	....
Biliak, Shirley I.	21,798.91	....
Biliske, Barbara J. L.	40,018.00	....
Billett, Genevieve	22,656.00	....
Billings, Carol	21,089.70	....
Bilokraly, Jean	21,447.57	....
Bishop, Stanley W.	21,208.73	....
Bjore, Donna E.	37,292.00	2,490.07
Bjorndalen, Debbie A.	22,656.00	....
Blair, Alison	35,091.21	3,512.12
Blais, Albert J.	46,151.53	....
Blenner-Hassett, Bonnie Lee	34,344.00	....
Bloch-Hansen, Kathryn Jane	26,530.76	....
Block, Ruth	26,073.96	....
Bode, Sandra L.	20,840.22	....
Boehme, Janet	20,103.25	....
Bond-Moore, Sharon A.	30,040.00	3,987.06
Bonli, Rupal	36,188.11	2,990.04
Bonnett, Cindy L.	26,275.78	....
Bonnor, James	23,278.41	....
Borden, Lois J.	54,720.00	2,717.59
Borowski, Helen Mary	22,656.00	....
Bot, Elizabeth	21,263.96	....
Boulton, Alan Arthur	36,581.61	
Bower, John P.	36,058.30	2,417.32
Bowman, William J.	26,316.00	....
Bowser, P. Alexander (Sandy)	39,054.00	....
Boyer, Elizabeth R.	21,300.00	....
Boyer, Lionel	21,489.31	....
Boyer, Maxine A.	21,594.71	....
Boyko, Lorraine W.	26,847.47	....
Brandt, Heather L.	20,288.96	....
Brandt, Kenneth	40,600.70	....
Brannen, Teresa	21,836.33	....
Brausen, Floyd A.	36,516.00	....
Brazenas, Elvie A.	32,910.96	....
Breese, Edward L.	30,981.74	....
Bridge, Gary A.	39,062.00	....
Briltz, Lauri	26,203.20	....
Brodie, Brian S.	45,012.00	....
Brook, Gail Marleen	21,005.45	....
Brooks, Joyce E.	21,876.33	....
Brown, Dr. John H.	39,189.57	....
Brown, Gayle B.	34,284.00	....
Brown, Linda J.	25,261.22	....
Brubacher, Ralph T.	34,284.00	....
Bryce, Pamela M.	20,639.98	....
Buchanan, Fay Leanne	33,132.00	....
Buhr, Maureen L.	23,100.00	....
Buie, Kerri L.	21,488.94	....
Bulet, Jai P.	33,978.80	....
Burkholder, Dr. Joseph N.	75,096.00	....
Burton, Betty L.	34,344.00	3,629.69
Butler, Rodney F.	36,588.00	....
Butz, June S.	29,340.00	....
Buziak, Diane J.	26,549.89	....
Buziak, Wanda M.	24,054.32	....
Cameron, Margaret	25,295.73	....
Campbell, Jill Andrea	31,272.00	....
Campbell, John W.	39,300.00	....
Caplette, Claude R.	21,641.43	....
Carbert, Irmgard H.	30,888.00	....
Carlisle, Ellen J.	43,096.87	....
Carlson, Dr. Kenneth M.	91,767.20	....
Carlson, Lorri-Ann	32,664.39	....
Carment, Laura M.	54,960.00	....
Carmichael, Catriona M.	32,688.04	....
Carnahan, Thomas F.	45,912.00	....
Carstensen, Elizabeth O.	20,033.23	....
Carter, Judith E.	34,055.42	....
Carter, Wayne D.	35,828.02	....
Caswell, Lillie	20,044.81	....
Cebrian-Perez, Salvador	37,033.72	....
Cey, Patricia F.	28,009.32	....
Chadwick, Rojeanne	27,037.47	....
Chamberlain, Barbara J.	25,320.00	....
Champigny, Leo G.	28,368.12	....
Chatelaine, Allen R.	22,296.00	....
Chatton, Maureen E.	30,068.00	....
Chaudhry, Dr. Zubaida A.	89,873.90	....
Cheers, William F.	37,909.59	....
Chegwin, Elaine	22,656.00	....
Chester, Gina M.	29,078.35	....
Childerhose, Sharon L.	25,860.98	....
Chisholm, Kathleen Mary	39,239.45	....
Christiansen, Allison Kim	29,760.00	....
Chun, Kim	30,120.84	....
Churko, Donna S.	34,828.29	....
Ciuca, Judith	32,924.02	....
Clark, Linda	38,796.00	....
Clark, Michael	22,024.47	....
Clark, Patricia G.	32,223.32	....
Clark, Violet D.	34,284.00	....
Claude, Deborah D.	25,740.16	....
Cleaveley, Julie T.	31,482.00	3,151.32
Closen, Stewart D.	21,561.84	....
Coburn, Donna M.	21,424.29	....
Code, Mona Ann	36,300.00	7,096.37
Coleman, Glenys M.	31,234.20	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Colenutt, Jack	37,584.90	....
Coles, Janet A.	22,656.00	....
Collard, Jean-Claude	28,118.87	....
Collard, Marie George Clement	35,121.27	....
Collins, Tamra L.	20,787.17	....
Combres, Gilbert B.	31,308.00	7,291.34
Congly, Huynh L.	41,316.76	....
Conn, Audrey M.	34,344.00	4,820.88
Conroy, M. G. Yvonne	21,635.40	....
Cooper, Karen M.	45,924.00	2,894.31
Cooper, Sharon M.	22,539.42	....
Corkery, Louis J.	41,540.65	....
Cote, Brenda J.	38,465.00	....
Cote, Daniel	33,312.18	....
Cotton, Dr. Kenneth W.	58,766.07	....
Couldwell, Margo G.	37,536.48	....
Coupland, Hugh A.	35,862.33	....
Cox, Ronald M.	44,066.00	....
Craig, Sandra A.	33,168.85	....
Craigie, Eileen	25,116.00	....
Creusot, Beverly	29,071.96	....
Crone, Eileen J.	30,764.15	....
Cubbon, Karen M.	31,387.00	....
Cugnet, Maria L.	25,170.13	....
Cugnet, Michael L.	32,622.79	....
Culig, Jaime C.	35,088.00	....
Cumming, Karen M.	27,663.46	....
Cunning, Clive L.	75,096.00	....
Cunningham, Muriel	22,792.72	....
Currie, Kristen Jaye	50,353.18	2,820.08
Curtis, Kenneth W.	29,523.12	....
Custer, Elizabeth J.	20,179.46	....
Cuzzi-Spada, Dr. Richard E.	57,131.65	....
Czerwonka, Lucille	21,541.36	....
Dafoe, Dorothy	33,820.78	....
Daigneault, Therese J.	20,664.00	2,104.27
Daku, Roberta Anne	28,107.39	....
Danchilla, Roy J.	34,536.00	3,731.15
Dasilva, Jette	30,378.00	....
Davidson, Connie	21,502.05	....
Davidson, Linda J.	21,354.66	....
Davis, H. Lorne	41,172.00	....
Davisson, Roxene M.	31,487.58	....
De Yong, Dorothy I.	37,508.00	4,371.38
Dean, Janet T.	32,000.00	4,115.14
Dean, Marylee D.	25,559.34	2,279.83
Debruin, Mavis J.	33,247.00	....
Deck, Brenda	27,528.00	....
Decterow, Heather D.	35,162.44	....
Dedi, Barbara A.	31,702.09	....
Deegan, Stephen L.	26,816.00	....
Dekker, Christopher M.	30,147.00	....
Demeester, Joyce G.	35,460.27	....
Demencuik, Beryl A.	33,183.76	....
Demetrow, Gladys Marie	30,888.00	....
Deneschuk, Emily R.	20,996.40	....
Derkach, Marilynn A.	33,834.95	....
Deroose, Judith L.	30,173.47	3,087.81
Desroches, Wendy	20,244.00	....
Deugau, Donna	30,888.00	....
Dewhirst, Linda M.	34,008.00	....
Diamond, William	20,436.00	....
Diekrager, Danita	24,264.00	....
Dietrich, Terrence J.	21,449.37	....
Digney, Lora Lynn	34,344.00	....
Dion, Roderick D.	34,364.67	....
Dirk, Myrna L.	52,812.00	....
Dixon, I. Lorraine	34,344.00	2,967.78
Dixon, Jean Helen	20,361.27	....
Djkowich, Dwayne V.	31,308.00	8,025.87
Doane, Adeline M.	30,921.53	....
Dobson, Betty A.	25,116.00	....
Doerksen, Paul	39,564.00	....
Dolan, Margaret	28,986.50	....
Donald, Patricia Alice	20,867.23	....
Dorsch, Helene	36,516.00	2,321.35
Douce, Maryse M.	20,076.00	....
Douglas, Fiona	31,785.47	....
Downey, F. Winanne	44,869.37	....
Draper, Bernice W.	22,436.63	....
Drieschner, Arlene E.	32,404.00	....
Driscoll, Fay D.	23,499.84	....
Drummond, John D.	46,356.00	....
Dubey, Yvette A.	21,474.62	....
Dubyk, Walter	41,165.00	....
Dumouchel, Kathryn L.	20,460.81	....
Dunbar, Lynda	31,365.00	....
Durand, Lori K.	37,435.00	2,686.14
Durant, Marilyn F.	31,583.00	....
Dursun, Sharm S.	26,058.82	....
Dvernichuk, Joseph	62,488.50	....
Dyck, William	23,820.90	....
Dykstra, Elaine M.	34,152.00	....
Eberts, Loretta M. M.	57,648.00	2,344.16
Eddy, Marlene A.	21,770.17	....
Edmond, Douglas R.	34,687.90	....
Edwards, I. Georgina	22,956.00	....
Edwards, Kathleen E.	20,297.77	....
Eichhorst, Jeffrey C.	25,815.67	....
Elaschuk, Suzanne R.	39,004.83	....
Elias, John W.	64,151.76	7,648.77
Elliott, Hilda M.	30,521.37	3,525.88
Emery, Alan E.	56,208.00	....
Emmerson, Allan W.	26,688.00	....
Engelke, Albrecht H. F.	35,033.94	....
Engelke, Carmel	22,982.67	....
Englot, Margaret	20,336.66	....
Enns, George	42,852.00	....
Epp, Kathleen A.	21,703.51	....
Etcheverry, Lionel	32,656.68	....
Evans, Marie E.	31,848.00	3,625.47
Evans, Robert A.	29,227.35	....
Ewing, Anne	25,224.42	....
Fairfield, Patricia M.	42,972.00	....
Falconer, Stanley W.	42,746.50	....
Fehr, Diane E.	34,344.00	....
Feist, Edwin J.	36,880.11	....
Feist, Eugene F.	36,708.50	....
Feist, Laura M.	24,689.94	....

Schedule of Payments — *(Continued)*

Salaries. Services and Gratuities, and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Feist, Oricia	37,314.56	....
Ferguson, Marilyn E.	31,629.65	....
Feschuk, Sharon Marie	35,961.00	2,077.92
Field, Susan M	24,381.80	....
Fielding, Roger S	27,306.00	....
Firnesz, Robert F	60,492.00	....
Fister, Valerie K	30,208.00	....
Fitch, Hazel G	20,537.56	....
Flaman, Elaine A	21,662.40	....
Fleury, Brenda L	22,355.59	....
Fofonoff, Daniel J	42,043.04	....
Fogarty, Michelline M	28,168.22	....
Folkersen, Susan E	39,833.82	3,265.01
Fontaine, Steve	27,539.92	....
Ford, Grace M	29,100.00	....
Forrester, Brenda L	36,755.99	....
Forseth, Douglas D	23,460.85	....
Foss, Mary L	40,032.00	....
Fossey, Adeline	36,300.00	5,142.19
Foster, Frances E	25,012.98	....
Frank, Maureen Barbara Eva	22,560.00	....
Fransoo, Christine Joan	20,207.32	....
Frazer, Colleen L	21,345.77	....
Friesen, Gordon F	21,755.78	....
Friesen, Sharon L	29,012.62	....
Fritz, Wayne B.	51,686.02	....
Frook, Thomas Allan	38,706.00	....
Fugleberg, Beverly	20,142.41	....
Fugleberg, Gerald	33,591.49	....
Fuller, Loretta R	26,798.21	....
Fulton, Gayle F	39,599.87	....
Funk, Patricia J	31,543.20	....
Furr, Karl D	35,260.00	....
Gabriel, Carolyn A	31,560.00	5,891.56
Galbraith, Robin S. M	31,437.87	....
Gallinger, Kevin	27,935.47	....
Gallinger, Maureen	27,579.59	....
Gamble, Dorothy A	22,560.00	....
Garlick, Douglas M	31,788.00	....
Garvey, Laura R	22,956.00	....
Gaschler, Ernest	44,304.00	....
Gattinger, Clayton James	23,243.70	5,271.86
Gaudry, Jon	31,212.23	....
Gaura, Ruth Marie	30,216.00	....
Gautron, Moira	48,984.00	....
Gauvin, Vicki L	33,160.94	....
Gazdewich, Athen	34,404.81	....
Gazeley-Herr, Lana F	25,229.17	....
Getty, Trevor	30,490.00	....
Gibb, Marie P	37,452.00	....
Gibbons, Karen P	27,414.00	....
Gibson, Helen V	23,808.40	....
Gibson, Shelley A	28,978.10	....
Gibson, Terrence W.	29,732.00	3,026.72
Gilbert, Ron N	54,960.00	....
Gillander, Shirley	27,528.00	....
Ginnis, Doreen	20,932.78	....
Girardin, Theresa L.	30,939.42	....
Girward, Glenna-Marie	31,742.67	....
Glowa, Lorne	33,761.08	....
Gobeil, Henry	31,533.00	....
Godin, Fairlie A.	29,155.54	....
Goforth, Joyce P.	26,940.00	....
Gokavi, Dr. Cynthia N.	43,089.55	....
Goldberg, Dr. Herbert Leonard	68,486.69	....
Gondziola, Arthur M.	37,092.23	....
Goodman-Eifler, Daphne A.	32,030.58	3,303.16
Goodwin, Irene	25,320.00	....
Gordon, Charlotte M	23,936.00	....
Gormley, Michael A	50,190.31	....
Gould, Beatrice G.	20,088.98	....
Gourlie, Catherine	35,844.00	....
Goyeche, John R. M	50,604.00	....
Graff, Bernice B.	24,136.24	....
Graham-Woloshyn, Margaret B.	31,862.92	....
Graham, Bryce G.	31,308.00	8,152.61
Graham, Greig L	32,106.57	....
Graham, Maureen A.	38,548.00	....
Granger, Morag A.	20,065.19	....
Gransmore, Jan S	20,474.71	....
Grant, Debora A.	22,656.00	....
Gratton, Donna M	21,463.99	....
Gravelle, Angela M	28,888.54	....
Graw, Rosie	21,300.00	....
Gray, Florence E.	24,191.67	....
Gray, Janet R	29,504.76	....
Green, Brenda	38,101.00	....
Green, Dixie Rhoda	36,162.50	....
Greenough, Dr. Timothy J	58,536.00	....
Gress, Beverly C	20,688.00	....
Gress, Dianna C.	36,516.00	....
Gress, Gary J.	36,516.00	2,743.26
Grezaud, Barbara	20,168.62	....
Griffin, Karen	60,583.23	....
Griffin, Sharlene	40,123.00	....
Griffith, Alice J	21,694.60	....
Griffith, Wendy A	22,238.52	3,963.08
Griffiths, Peter	46,990.24	....
Grocott, Hubert C	42,225.04	....
Grocott, Maureen E.	21,711.53	....
Grywacheski, Debora L	30,822.59	....
Guanzon, Herminia	22,344.00	....
Guedo, Slyvia M.	32,830.78	....
Guillaume, Peggy	23,077.78	....
Guilloux, Edith F	34,344.00	3,920.66
Gustafson, Dawn	24,024.29	....
Gutheil, Carole B.	35,612.00	....
Hackewich, Irene	20,763.56	....
Hall, Carrie D	20,417.10	....
Hall, Kurt	50,460.00	....
Hall, Lee-Anne L.	32,547.26	3,092.97
Halyk, Edith A.	32,677.00	....
Hamill, Brian R	41,140.00	....
Hamilton, Charlotte L	26,292.55	....
Hanterman, Linda B.	21,818.67	....
Hardy, Emily M.	31,417.93	....
Harley, Gail J.	20,839.86	....
Harley, Linda A.	20,106.25	....
Harper, Mildred A.	27,684.00	....
Harrison, Allen K.	25,788.00	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Harshman, Frederick C.	54,960.00	....
Hartsfield, Darrell T.	71,233.22	2.271.22
Harvey, Kathleen D.	30,924.02	....
Hassard, Sharon P.	23,104.29	....
Hassen, Josephine B.	36,698.00	3,320.97
Hastie, Holly Ann	22,152.38	....
Hauck, Edward W.	44,568.00	....
Hauk, Linda A.	22,488.00	....
Haukaas, Jean E.	30,895.01	....
Haupstein, Darlene N.	31,285.10	....
Haverstock, Brent	22,224.00	....
Haverstock, Lynda M.	44,849.36	....
Hawkes, George B.	34,170.33	....
Hawryluk, Brenda L.	22,080.00	....
Haydalo, Elwood F. J.	31,640.84	....
Hayes, Violet G.	21,793.03	....
Heaney, Celeste	41,208.00	....
Heath, John W. S.	33,616.00	2,042.26
Heimann, Dr. G. Allen	75,096.00	3,788.51
Henderson, Donna	21,241.00	....
Henfrey, Terry L.	31,059.52	....
Henricksen, Rosemary L.	29,100.00	....
Herman, John R.	20,793.26	3,912.16
Herron, Dorothea A.	31,622.38	....
Hertzog, Raymond I.	47,537.34	3,023.53
Heselton, Georgina G.	20,257.84	....
Hextall, Gail	21,357.38	....
Hextall, Sandra D.	42,756.00	....
Highfill, Shirley	20,909.00	....
Hill, Beverly D.	31,848.00	....
Hill, Caroline A.	28,373.69	....
Hill, Olga M.	29,001.66	....
Hill, Russell Gordon	32,793.85	....
Hillson, Joann I.	22,656.00	....
Hilsendager, Pearl Jean	34,414.48	....
Hodson, Paul B.	35,385.34	....
Hoeft, Delores M.	24,250.00	....
Hoffman, Ivan J.	29,432.64	....
Hoffman, Linda M.	29,823.12	....
Hollinger, Colleen D.	28,827.26	....
Hollman, Gerald F.	41,796.51	....
Holloway, Barbara L.	28,194.36	....
Holmes, Greta E.	21,610.00	....
Holt, Margaret J.	22,142.00	....
Honish, Mary	20,015.12	....
Hopkin, Keith Clarence	36,300.00	....
Horn, Mary E.	23,948.70	....
Horpestad, Beverlie	37,452.00	....
Horsman, Dr. Gregory B.	88,380.00	2,692.82
Hosking, James R.	46,019.47	....
Houle, Roberta	27,984.00	....
Hovind, Colleen P.	22,869.00	....
Huard, Shelley M.	28,005.58	....
Hubic, Lana C.	22,652.40	....
Hughes, Katherine F.	24,051.51	....
Humenny, Lorne G.	28,890.00	4,289.27
Hunt, Dr. Michael E.	95,226.96	....
Hurlburt, C. Leslie	28.120.95	....

	Salaries	Travel
Hussain, Dr. Mohammad Z.	44,458.60	....
Hutchinson, Shirley	31,722.00	....
Huxley, Darren	21,327.00	....
Huxley, Denise K.	31,935.29	....
Inglis, Debra D.	31,917.40	....
Inglis, Patricia G.	40,199.00	....
Ironstand, Janet	22,224.80	....
Irwin, Aurelia M.	22,656.00	....
Israel, Marjory Jean	22,656.00	....
Ivanuskas, Dr. Audrone A.	42,384.00	2,184.06
Ivanochko, Elizabeth A.	45,600.00	....
Izumi, Toshiaki	23,155.56	....
Jack, Shirley M.	20,491.62	....
Jackson, Janet	20,193.74	....
Jain, Vijay K.	21,691.61	....
James, Rosalee H.	22,656.00	....
Janko, Patricia	43,332.00	....
Janser, Michael W.	30,507.61	4,478.76
Javens, Karen	23,303.30	....
Jeske, Gertrude H.	24,797.62	....
Johns, Madelene	20,577.48	....
Johnson, Dianne C.	20,725.32	....
Johnson, Erva C.	34,284.00	....
Johnson, John R.	36,374.00	6,567.51
Johnson, Kathryn P.	30,046.87	....
Johnson, Marilyn E.	30,923.02	....
Johnson, Norma C.	32,057.46	....
Johnson, Pauline	30,888.00	2.871.35
Johnston, Diane L.	41,806.98	2,944.42
Johnston, Drew G.	51,276.00	....
Johnston, Karen A.	31,163.00	....
Johnstone, Clifford V.	32,664.00	....
Johnstone, Gwendolyn N.	40,008.00	....
Jolly, Dorothy E.	22,656.00	....
Jones, Carolyn	37,483.47	2,933.75
Jones, Dr. Vincent T.	41,964.00	....
Jonsson, Brian D.	48,671.00	....
Jordan, Deborah A.	30,228.00	....
Jorgenson, Vonda Lee	21,916.30	....
Kahoot, Donna C.	20,214.99	....
Karpinski, Betty L.	34,798.75	....
Karpish, Olga G.	30,888.00	....
Kasick, Allan R.	31,442.14	....
Kastrukoff, Beverley D.	20,021.96	....
Katzell, Lorraine M.	21,836.34	....
Kayto, Denise L.	27,801.84	....
Keer, Simonne T.	20,824.89	....
Keil, Fern L.	20,663.82	2.766.85
Keizer, Beverly A.	33,878.49	....
Keller, Kathleen M.	28,756.59	....
Kells, Colleen J.	40,002.87	4,784.63
Kelly, Bette M.	27,037.56	2,571.11
Kendel, Eileen E.	24,173.59	....
Kendel, Judy	27,472.04	....
Kennedy, Laura M.	33,189.00	....
Kenny, Karen L.	36,911.67	....
Kerr, Carol A.	38,448.00	....
Kerr, Lorraine R.	32,859.00	....
Kerr, S. Diane	36,454.00	....
Kessel, Leta	23,321.73	....
Kessler, Irene C.	31,008.00	....
Khalkhali, Dr. Bahman	72,164.20	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Khatri, Abdul Majeed	92,286.62	....
Kildaw, Delores P	32,524.15	....
Kildaw, Karin M	34,407.31	....
Killoran, Linda J	22,420.03	....
King, Betty A	25,284.90	....
King, Clifford W	21,836.31	....
Kinman, Humphrey Ling	38,342.14	....
Kinzel, Tarie G	25,038.50	....
Kirby, A. Marie	32,865.00	....
Kirkham, Heather J	28,220.92	2,816.83
Kline, Dolores A	20,996.00	....
Kline, Francis S	35,832.26	....
Klooz, Dr. David N	61,174.09	....
Knittel, Catherine M	31,061.96	....
Knorr, Elaine	20,289.15	....
Koban, Geraldine	46,068.59	....
Koepke, Dianne E	52,095.12	....
Kolot, Roy N	40,152.00	....
Korchynski, Linda J	20,436.00	....
Kornberger, Beverly J	23,516.44	....
Korol, Dorothy I	34,470.00	....
Koroluk, Richard W	34,068.00	....
Kosloski, Patricia D	20,748.00	....
Kotylak, Carol Ann	30,921.49	....
Kovach, Ila M	21,407.72	....
Kowalczyk, Carmen Y	33,132.00	....
Kowalyshen, Linda M	29,309.04	....
Kozar, Margaret Susan	26,267.88	....
Kozicki, Sandra L	34,344.00	....
Kozlowski, Neoma M	30,511.86	....
Kozun, Mary Lynn	36,988.00	....
Kraemer, Maureen A	20,496.53	....
Krahenbil, Carol A	21,561.59	....
Krahn, Lawrence J	60,896.00	....
Krobutschek, Donna I	22,997.66	....
Kruse-Dahl, Dianne L	31,551.66	2,370.82
Kuc, Anne E	32,740.00	....
Kulyk, Janet M	34,059.47	....
Kulyk, Oristeen M	37,644.50	....
Kuntz, Margaret I	22,656.00	....
Kuntz, Martin T	26,688.00	....
Kuse, Eleanor J	30,334.67	....
Kwan, Stephan	75,278.00	....
Kwasniak, Alice Janet	32,464.19	....
La Greca, Julia M	21,216.22	....
Lafontaine, Annette J	22,761.88	....
Lalonde, Deborah A	20,185.69	....
Lamberty, Connie L	21,148.29	....
Lamontagne, Carol L	22,656.00	....
Lang, Robert J	33,284.11	....
Langen, Beverley	20,500.56	....
Langford, Sandra	33,454.19	....
Lanoway, Meron J	44,888.15	....
Lapointe, Patrick M	37,392.00	4,470.16
Larkin, Nancy M	29,685.19	....
Lathrope, Elizabeth M	39,540.00	....
Latimer, Sandra G	23,262.11	....
Laturnas, Laurie A	36,003.00	2,860.44
Latus, Bruce A	23,444.12	....
Lauten, Catherine J	36,300.00	....
Law, Michael M	32,353.38	....
Lawrence, Stephen H	34,539.78	....
Le, Minh Di	26,143.57	....
Leagh, Sunny	41,740.77	....
Leasak, Beverly A	22,380.18	....
Leboeuf, Bernadette R	28,372.51	2,921.94
Lee, Lucy	25,729.73	....
Legebokoff, Peter F	47,138.54	....
Leibel, Shirley A	23,352.25	....
Leipert, Beverly D	20,435.16	....
Leippi, Bruce L	27,781.68	....
Leitner, Elizabeth Jean	36,996.00	....
Lemieux, Melanie S	26,796.29	....
Leonard, Karen	33,873.81	....
Leonard, Serge	32,813.57	....
Lepage, Joyce M	27,709.71	....
Leslie, Andrew E	27,596.25	....
Leslie, Barbara J	22,673.39	....
Letkemann-Crane, Debra E	21,129.68	....
Leugner, Loralyn N	29,100.00	3,831.94
Leurer, Marie A. D	24,900.56	2,810.27
Lewis, Dr. Michael H	124,230.98	....
Lindenas, Heather A	33,738.00	....
Lintick, Estelle M	22,185.63	....
Lipscomb, Colin F	28,250.82	....
Lipsey, Helen M	32,298.00	....
Liskowich, Darlene M	29,368.20	....
Littlewood, John	44,052.36	....
Loewen, George H	79,279.32	3,399.78
Lorenz, Donna M	20,384.15	....
Lorje, Patricia G	45,798.00	....
Lowes, Phyllis R	32,572.89	....
Lucas-Simpson, Marlette F	32,950.00	....
Luhning, Linda D	22,656.00	....
Lukan, Gail M	25,701.96	....
Lupichuk, Diane L	23,539.80	....
Lynch, Heather R	26,807.97	....
Lyseiko, Murray H	56,701.47	....
Lyster, Elizabeth Jane	39,302.74	....
MacDiarmid, D. Lynn	31,622.96	....
MacDonald, Kenneth S	46,889.57	....
Mack, Gail L	38,123.36	....
MacLeod, James C	55,663.97	....
MacNab, Carol L	21,176.06	....
Mag-Atas, Renato C	30,792.00	....
Mahon, Elizabeth	21,617.24	....
Mahovsky, Larry D	33,515.01	....
Maksymiw, Doris C	34,172.80	....
Malach, Stanley J	73,332.00	4,256.51
Malazdrewicz, Edward	32,208.00	....
Malin, Susan J	36,588.00	....
Mandzuk, Rosemary E	21,895.31	....
Manegre, Brian	21,806.57	....
Mann, Myrna K	31,645.18	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Mann, Violet R.	21,940.62	....
Marbach, Pat O.	20,070.66	....
Marshak, Esther	31,213.62	....
Marshall, Malita M.	40,173.91	....
Martens, Dorothy E.	44,484.38	2,355.21
Martin, Josephine A.	36,516.00	....
Martiniuk, Ramona A.	20,280.35	....
Martyn, Rita	20,604.00	....
Maskell, Melinda E.	28,684.42	....
Mason, Betty L.	29,751.66	....
Mason, Maureen	37,080.00	....
Matchett, Garnett	30,840.20	....
Matters, Lorne E.	22,774.42	....
Mazenc, Paulette S.	30,041.32	....
McCafferty, Michael R.	43,152.00	....
McCarron, Mary L.	41,475.00	....
McCormack, Evelyn C.	33,261.14	....
McCracken, Beverley A.	32,339.88	....
McCrystal, Doreen E.	20,514.59	....
McCudden, Donna M.	48,615.23	....
McDermott, Marilee J.	33,452.00	6.024.25
McFadden, Linda	33,460.65	....
McGerray, Norman	22,344.00	....
McGillivray, Joyce A.	21,952.00	....
McGuire, Cheryl L.	27,805.47	....
McHugh, Haila J.	31,464.00	7,294.67
McIntosh, Marlyn M. T.	22,656.00	....
McKay, Janet L.	22,422.06	....
McKay, Joseph F.	36,024.00	....
McKeen, Duane L.	23,862.81	....
McKenzie-Weinhandl, Karen Dawn	34,344.00	....
McLaughlin, John F.	45,722.64	....
McLean, Donna M.	26,794.71	....
McLean, G. Patricia	25,052.86	....
McLeod, Darlene	27,528.00	....
McLeod, Donna M.	27,231.91	....
McLeod, Hon. George M.	28,326.88	4,801.92
McMain, Lorlie Elaine	20,979.99	....
McMillan, Diane M.	20,688.00	....
McMillan, Murray R.	31,479.89	....
McMillen, Janice M.	59,338.12	....
McNaughton, Margaret M.	37,415.32	....
McOuat, Russell Wayne	21,575.35	....
McPherson, Bernadette M.	34,344.00	3,474.20
McPherson, Viola	22,760.54	....
McWatters, Marion A.	24,242.21	....
Meadows, Eleanor Doreen	35,028.99	....
Meechan, Kimberly A.	37,532.00	....
Meeds, Darlene A.	27,504.67	....
Mehta, Mahendra S.	24,916.68	....
Meikle, Vivian	27,039.33	2,783.20
Meissner, John A.	38,724.15	....

	Salaries	*Travel*
Merkel, Lorna J.	22,344.00	....
Mesinchuk, Helen A.	25,218.42	....
Metcalfe, V. Irene	27,794.67	....
Michael, Helen M.	20,297.25	....
Michaud, Denise P.	33,127.71	....
Michell, Sharon E.	29,532.00	2,476.02
Milette, Rosalie L.	25,320.00	....
Millen, John E.	22,656.00	....
Miller, Brian D.	24,839.86	....
Miller, Charlotte M.	34,344.00	....
Miller, Irene I.	20,076.00	....
Miller, Marilyn J.	33,435.00	....
Miller, Robert Malcolm	41,313.15	....
Milligan, Laurey Jean	24,934.21	....
Millions, Clifford P.	38,095.69	....
Misskey, Eunice D.	22,190.00	....
Mitzel, Brenda L.	28,356.22	....
Mizuno, Masahiro	30,792.00	....
Moeller, Erich	21,984.83	....
Moffatt, Manda E.	34,284.00	....
Mogenson, Phyllis L.	22,296.00	....
Mokelki, Lois J.	23,945.96	....
Moneo, Daniel M.	26,946.00	....
Montain, Margaret J.	25,275.31	....
Mooney, Carol	20,011.25	....
Moore, Isabel C.	34,405.18	2,280.91
Moore, Linda N.	28,769.52	....
Moran, Mary A.	27,208.28	....
Morgan, Kathleen F.	22,194.00	....
Morley, Shirley J.	20,649.18	....
Moskal, Patricia L.	26,117.15	....
Mowbray, John K.	37,296.00	....
Moyer, Catherine M.	33,132.00	....
Muench, Colleen M.	33,738.00	....
Mulhall, Sharon L.	30,627.46	....
Muller, Marilyn S.	24,646.00	2,252.92
Mundy, Marilyn	20,943.92	....
Mungur, Mohamad	34,453.90	....
Munro, Dr. M. N.	45,216.30	....
Munro, Reni D.	22,523.44	....
Murphy, Vivian E.	29,922.00	....
Murray, Mike	33,309.00	....
Murray, Robert L.	48,612.00	....
Mushanski, Linda M.	26,167.63	....
Nafziger, Donald W.	58,978.84	....
Nagle, Evelyn L.	29,043.64	....
Naik, Verdant K. P.	36,067.18	....
Navarro, Oscar	23,887.05	....
Naviaux, Barbara A.	27,405.35	5,198.31
Neithercut, Karen S.	20,153.43	....
Nelson, Darcie L.	29,395.74	....
Nelson, Eileen M.	27,163.15	....
Nelson, Matilda (Tillie) A.	39,291.85	....
Newberry, Catherine L.	30,326.20	....
Newberry, Charlene R.	45,720.00	....
Newell, Kelly E. E.	20,758.15	....
Nicholaichuk, Terrence P.	35,645.80	....
Nicholl, Tim	27,305.16	....
Nickel, Erika	33,132.00	....
Nickel, Lucie T.	33,526.68	....
Nicol, Sheila A.	26,797.29	....

Schedule of Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Nicolay, Sheree-Lee	24,613.98	....
Nielson, Joyce Evelyn	30,792.00	....
Nikiforuk, Stella M.	20,363.98	....
Noble, Wendy D.	25,977.20	....
Noels, Merci Ann	21,520.96	....
Nolan, Lori A.	32,208.00	....
Nordick, Carol	27,732.00	....
Norman, Dianne L.	33,628.48	2,664.96
Numrich, Kelly D.	22,736.82	....
Nykiforuk, Debbie L.	28,722.75	....
O'Hara, Janice M.	31,176.00	....
O'Hara, Marjorie Joanne	36,808.33	....
Oborowsky, Wendlin P.	23,252.06	....
Obst, Patricia L.	21,903.29	....
Ochitwa, Colleen A.	31,146.10	....
Ohirko, Madeline	22,346.21	....
Olenius, Karen J.	25,829.02	....
Oliver, Jean M.	22,656.00	....
Oliynyk, Lorna	43,332.00	....
Olson, Karen J.	21,948.58	....
Olson, Linda G.	32,622.28	....
Onishenko, Lloyd	39,300.00	3,109.39
Ornawka, Dolores	22,299.98	....
Ortman, Joan E.	31,262.87	....
Ostafie, Cynthia C.	29,100.00	4,208.26
Oucharek, Joan F.	33,839.00	....
Ouellette, Keith M.	30,808.45	....
Ovens, Bernice	30,708.00	....
Ozga, Donald J.	33,132.00	....
Padfield, Hazel D.	34,524.11	....
Paisley, Kim	20,158.88	....
Palidwor, Marion E.	32,478.11	....
Palmer, Catherine R.	34,344.00	....
Palmer, Naomi	26,196.90	....
Paquin, Dr. Michael J.	52,812.00	....
Park, Shelley A.	35,749.89	....
Parker-Loewen, Deb	47,316.09	3,235.87
Parker, Kenneth W.	22,013.24	....
Parkes, Roberta B.	33,233.00	....
Parley, James A.	21,815.89	....
Pasha, Dr. Abdul G.	28,170.00	....
Patterson, Diane M.	22,678.15	....
Patterson, Joyce	26,145.24	....
Patterson, Rose M.	40,626.28	....
Pattinson, Carla Mae	22,954.00	....
Paulhus, Karen M.	29,333.99	....
Payne, Donna J.	21,978.40	....
Payne, Sylvia	20,511.44	....
Pearce, Martha P.	21,237.82	....
Peever, Esther M.	30,888.00	....
Pelletier, Gerard R.	37,644.50	....
Pelletier, Laurette D.	22,815.76	....
Pennington, Helen K.	22,576.65	....
Pepin, Sharon F.	22,656.00	....
Perra, Lyle D.	23,487.78	....
Perry, Dr. Nicholas H.	40,368.00	6,460.19
Perry, Garry P.	42,000.00	....
Petch, Betty	21,106.63	....
Peters, George	68,633.52	....
Peters, Robert	35,535.00	3,246.09
Peterson, Margaret A.	24,264.00	....
Petrie, Eleanore G.	22,996.82	2,217.87
Petroski, Gregory F.	46,522.60	....
Petrychyn, Heike R.	21,842.80	....
Petz, Claudette L.	20,533.23	....
Petz, Stephen	73,332.00	2,927.11
Phaneuf, Marian B.	27,528.00	....
Philippon, Donald J.	25,947.99	....
Philips, Dr. Stephen R.	60,084.56	....
Phillips, Diane A.	22,656.00	....
Phillips, Joanne E.	39,564.00	....
Pick, Donald W.	25,278.52	....
Pierce, Deanna J.	28,745.54	....
Pierson, O. Pamella	26,562.17	....
Pietras, Christina J.	32,631.97	....
Pilkey, Laurie A.	34,344.00	....
Pioro, Margaret P.	30,630.00	....
Pirowski, Andrzej F.	23,518.40	....
Pitre, Theresa Joan	21,172.44	....
Plant, Gary D.	75,756.00	3,424.59
Platt, Ruth	23,845.64	....
Pless, Marjorie F.	36,336.00	....
Pocha, Jane E.	31,873.19	....
Podiluk, Walter	96,539.53	3,801.58
Polding, Mary	45,208.94	....
Pomfret, Douglas H.	27,050.95	....
Pope, Elizabeth	32,354.57	....
Popper, Dr. Jeffrey M.	60,442.96	....
Porter, Jean I.	41,939.31	2,512.34
Porter, Shirley J.	21,022.05	....
Posehn, Gayle S.	25,690.93	....
Posten, Kathleen	22,656.00	....
Powers, Wayne	30,142.44	2,278.81
Probe, Judy E.	21,471.52	....
Prokopetz, Mary	22,429.87	....
Provencher, Julie C.	35,838.00	....
Pryma, Veronica	22,656.00	....
Putz, James Kelvin	33,305.80	....
Quick, Valerie R.	27,331.52	....
Quinlan, Colleen A.	31,056.00	....
Quinn, Anthony	32,232.66	....
Quinn, Trevor J.	54,449.04	3,080.17
Quist, Ronald	32,551.00	3,461.29
Qureshi, Abdul Mabood	41,978.26	....
Racicot, Irene I.	21,502.44	....
Rahm, Donald W.	26,331.21	....
Rahman, M. D. Khalilur	29,560.53	....
Rak, Beverley Joanne	38,858.41	....
Rakochy, Anton N.	31,308.00	4,376.69
Ram, Dr. Suresh K.	42,804.00	....
Randall, David L.	56,208.00	....
Ratcliffe, Sharon E.	49,356.00	....
Rathwell, Grant W.	40,191.30	....
Read, Cathy L.	26,465.81	....
Redekopp, Sharon M.	33,444.71	....
Regel, Frank J.	51,444.00	....
Reilly, Thomas P.	46,968.00	....
Reimer, Bruce C.	31,570.05	....
Reimer, Karen G.	25,355.37	....
Rein, Mable	29,093.40	....
Renard, Dr. Sylvia R.	50,151.50	....
Rennie, Gale L.	21,908.77	....
Reschke, Eric E.	36,516.50	....
Richardson, Catherine A.	31,754.85	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Richardson, Gordon G.	47,848.00	....
Richardson, Kenneth	41,964.00	....
Richter, Kelly L.	42,877.73	....
Rindahl, Grace A.	40,008.00	3,092.68
Rindahl, Jay Alan	33,216.00	3,583.72
Rindero, Lois A.	32,633.02	....
Ring, Larry D.	29,532.00	2,278.77
Ritchie, Eleanor H.	25,400.24	2,284.58
Rivers, Joyce M.	22,656.00	....
Robertson, Bonnie R.	23,628.37	....
Robertson, Homer	32,628.29	2,182.58
Robertson, M. Yvette	34,071.39	....
Robinson, Donna M.	39,004.54	2,217.20
Robinson, Linda G.	30,054.61	....
Robinson, Shelley L.	34,344.00	....
Robinson, Sherry L.	34,344.00	....
Roettger, Joe R.	42,393.67	....
Rogers, Barbara Louise	24,816.00	....
Rogers, Ian F.	27,798.38	....
Rogoschewsky, Linda E.	41,699.72	....
Roll, S. Judith	33,839.00	2,730.44
Romanuik, Janette L.	22,656.00	....
Romanuik, Jerene L.	20,837.99	....
Rose, May A.	21,758.60	....
Ross, Donald A.	21,290.42	....
Ross, Marlene L.	34,284.00	....
Ross, Olga	22,990.83	....
Ross, Penny L.	33,250.85	....
Rothwell, Irene L.	21,586.53	....
Rousseau, Pauline M.	33,324.00	....
Rudichuk, Judith M.	34,344.00	....
Rudychuk, Margaret H.	34,344.00	....
Rushowick, Bonnie C.	36,996.00	....
Russell, Brenda A.	27,311.83	....
Russell, Patrick D.	36,450.84	....
Rutherford, Glenn S.	24,024.04	....
Ruthven, Myrna R.	29,227.49	5,720.90
Rutledge, Linda A.	23,776.62	....
Sack, Penny Linda J.	30,708.00	....
Sack, Valerie L.	22,165.28	....
Sakatch, Olga H.	24,292.95	....
Salmers, Marlene	23,666.87	....
Salte, Charlotte A.	29,100.00	....
Salter, Lorne Michael	37,296.00	....
Samuel, Dr. Rahamin B.	92,533.20	....
Sanford, Patricia A.	50,948.42	....
Sanftleben, Bertha G.	22,500.11	....
Sankey, Allan L. H.	25,053.40	....
Sartison, Catherine I.	22,225.00	....
Sauer, Elaine E.	29,532.00	2,851.21
Sauer, Glenn M.	28,780.13	2,425.35
Sauer, Leanne M.	20,492.66	....
Sayers, Eleanor M.	21,962.11	....
Sayyeau, Helen M.	23,146.95	....
Scherger, Kathy J.	33,233.00	....
Schick, Esther	21,140.47	....
Schiele, Lynn J.	26,067.19	....
Schiller, Yvonne	34,092.89	5,321.83
Schmaltz, Jeannine	30,057.30	4,469.59
Schmaltz, Larry K.	25,686.67	....
Schmidt, June L.	34,203.66	....
Schnee, Dr. Paul F.	75,096.00	2,567.25
Schneider, Linda A.	22,656.00	....
Schneider, Richard M.	20,631.91	....
Schulte, Claudette E.	28,235.18	....
Schultz, Duane M.	36,588.00	....
Schussler, Kevin A.	23,617.42	....
Schweitzer, Elaine R.	24,501.56	....
Scobie, Kelly H.	49,368.00	....
Scott, Russell W. E.	27,096.00	2,652.37
Seeley, Phyllis Wendy	34,877.91	....
Seghers, D'Arcy Christine	21,626.64	....
Seghers, Willa Mabel Pearl	23,916.00	....
Sellers, Betty J.	32,846.31	....
Selnes, Sharon A.	34,344.00	....
Semchuk, Charlotte L.	22,270.49	....
Senga, Laura J.	26,107.84	....
Sens, Joan	21,227.40	....
Seray, M. Eleanor	22,656.00	....
Shalansky, Allan W.	52,812.00	2,341.48
Sharma, Kanchan	27,900.00	....
Shatford, Jill	32,850.00	7,082.45
Shaw, Bonnie L.	34,359.01	....
Shaw, Charles Andrew	36,172.14	4,914.04
Sheppard, Bonny J.	20,840.08	....
Shpak, Mary C.	22,656.00	....
Sidaway, Frederick J.	35,427.43	....
Siemens, Lloyd	44,597.28	....
Sier, Edward L.	32,550.81	....
Sigfusson, Eugene A.	44,628.00	....
Sigurdson, Esther	31,176.00	....
Silvester, Paul V.	29,884.25	....
Silzer, John C. Kent	56,508.00	....
Silzer, Yvonne C.	32,637.71	....
Simaluk, Candice J.	28,508.63	....
Simmons, James C.	47,040.00	....
Simon, Doreen	24,479.88	....
Simpson, Frances M.	32,219.45	....
Simpson, Frank L.	58,968.00	....
Sinclair, Julie	24,610.13	....
Sinclair, Thomas C.	32,892.00	....
Skamanis, Valerie A.	27,238.94	....
Skeoch, Iris R.	34,083.63	....
Skilnick, Cheryl M.	29,948.56	....
Skinner, Sharon J.	31,101.84	....
Skorobohach, Johnny E.	25,301.53	....
Skulski, Karen A.	31,464.00	3,068.52
Slegel, Karen	38,040.00	....
Smith, Colin M.	48,647.81	....
Smith, David J.	34,068.00	5,872.68
Smith, Evelyn	33,652.61	....
Smith, Frances R.	46,392.00	....
Smith, Marylynn T.	42,852.00	....

Schedule of Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Smith, Sidney C.	59,527.50	....
Smith, Winnifred J.	20,287.08	....
Sokol, Kazimierz	23,771.91	....
Solanik, George F.	20,976.01	....
Solie, Wayne C.	32,338.14	....
Soron, Paul A.	31,240.54	....
Spencer, Lee K.	54,780.00	4,640.62
Spitz, Angela R.	34,874.14	2,630.31
Sproxton, Lefa L.	30,244.62	....
Squair, Laura M.	20,989.03	....
Stabbler, Theresa	31,155.77	....
Stadnick, Lorinda Lee	20,002.08	....
Stallard, Anne	20,952.00	....
Stanicki, Sharon M.	20,426.80	....
Startup, Kenneth D.	28,890.00	....
Starycki, Dora Marion	31,880.45	....
Steckhan, Edna K.	35,862.00	....
Steele, Louise F.	23,170.87	....
Steele, Scott O.	35,482.44	....
Steen, Howard D.	37,152.00	....
Steer, Sydney E.	21,633.00	2,171.24
Stephen, Mark	31,138.53	....
Stephenson, Teresa J.	26,597.93	....
Stevens, Neall H.	37,734.16	....
Stevenson, Marilyn E.	33,132.00	....
Stewart, Dr. Hazel N.	65,618.13	2,251.02
Stewart, Kaija Leena	33,005.74	....
Stewart, Vivianne B.	36,439.14	2,285.12
Stimpson, Judy	25,952.98	....
Stockham, David J.	39,275.57	....
Stone, Robert G.	36,588.00	3,453.49
Stoppa, Anthony J.	28,700.17	....
Stover, Dr. E. Diane	49,464.00	....
Strand, Linda M.	47,964.00	....
Strange, Tracey L.	31,688.00	3,337.62
Streeton, Patricia G.	34,444.00	....
Stringer, Anne	21,257.56	....
Stroh, Dwayne R.	23,943.22	6,533.87
Stromberg, Patricia A.	43,187.90	....
Strueby, Gail M.	23,547.54	....
Strus, Rita	20,284.17	....
Stuart, Patricia M.	32,859.00	....
Stumborg-Rosin, Virginia L.	34,444.00	....
Sullivan, Nora Mae	42,000.00	....
Sutton, Richard G.	34,192.10	....
Suwala, Peter M.	46,356.00	....
Swann, Sharyn	32,630.00	....
Swanson, Evelyn Frances	58,620.00	....
Swanson, Glenna	21,212.26	....
Swystun, Lunette L.	27,010.74	....
Szeman-Wolitski, Donna J.	31,176.00	2,337.72
Tan, Dr. Gabriel	52,812.00	....
Tatarinoff, Lubov	25,974.56	....
Tataryn, Alice I. H.	31,018.56	....
Tataryn, Denise M.	20,803.39	....
Taves, Elsie E.	28,644.57	....
Teekah, Oliver H.	34,620.00	....
Tejszerski, Judith M.	29,100.00	....
Ternes, Patricia	22,485.43	....
Ternes, Ronald J.	32,913.13	....
Terry, Douglas E.	35,279.17	3,471.71
Terry, Jan A. Yingst	30,340.83	....
Terry, R. Gordon	41,220.00	....
Thom, Wendy D.	23,711.39	....
Thompson, Beverly M.	39,718.86	....
Thompson, Dale R.	20,030.51	....
Thompson, Darlene M.	28,052.52	....
Thompson, Howard S.	36,300.00	....
Thomson, Darrell L.	61,776.33	2,558.60
Thomson, Karen A.	24,023.96	....
Thorn, Morley James	48,684.00	3,040.19
Thurmeier, Bonnie M.	25,320.00	....
Tipping, Dr. Gary A.	40,821.63	....
Titus, Boris	56,508.00	....
Todd, Alexander N.	41,988.00	3,088.79
Tolley, Jean	37,644.50	....
Tondell, Judith R.	35,664.00	4,438.20
Tonnies, A. Dianne	35,112.00	2,712.78
Topp, Joseph Brian	47,227.33	....
Topping, Catherine M.	30,147.00	....
Toth, Larry B. A.	36,055.90	....
Totten, Georgina A.	24,800.32	....
Tran, Xiem	20,476.39	....
Treble, Ronald G.	33,562.80	....
Tremblay, Laraine	41,935.91	2,741.31
Tremmel, Joyce M.	41,796.00	....
Tretiak, Helen T.	23,477.79	....
Trew, Pauline M.	23,061.21	....
Trites, Joan I.	22,362.25	....
Troy, Michael R.	33,018.47	....
Tuchscherer, Maria	38,040.00	....
Tuchscherer, Rosalia M.	35,734.85	....
Tufts, Delores A.	20,114.30	....
Turanski, Dr. James J.	86,625.59	....
Turgeon, Clarence	22,298.48	....
Tyckon, William J.	31,308.00	....
Tymiak, Patricia A. M.	21,973.80	4,745.88
Tyminski, Beverly Dale	22,656.00	....
Ullyott, Karen Arlene Banks	34,344.00	2,728.01
Urban, Ann-Marie	20,877.43	....
Urbanoski, Vincent L.	59,808.00	....
Urquhart, Debra F.	31,944.72	....
Van Buskirk, Carole A.	20,009.77	2,412.95
Van Dijk, Donna L.	22,419.84	....
Vanin, Harry	30,708.00	....
Veitenheimer, Kevin R.	37,224.00	....
Verbeem, Sandra J.	20,061.26	....
Vinjamuri, Ranga	27,074.57	....
Volk, Audrey	20,027.60	....
Volk, Jerome G.	43,572.00	....
Vossen, Elizabeth O.	32,496.00	....
Vossen, Martin H.	46,126.13	....
Wadsworth, Laurie A.	31,402.76	....
Wagner, Alvin A.	34,536.00	8,251.09
Wagner, Janice Y.	34,992.00	....
Wagner, Leslie A.	30,718.00	....

Schedule of Payments — *(Continued)*

Salaries. Services and Gratuities. and Travel. Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Wagner, Valerie A.	34,838.53	....
Walker, Gwen	22,263.54	....
Walker, Robert A.	45,122.05	....
Walker, Wilhelmina J.	23,984.43	....
Wall, Monica L.	20,971.24	....
Wallace, Margaret C.	28,293.43	....
Wallace, Robin Gail	39,284.32	....
Wallace, Ronald B.	46,356.00	....
Wallin, Ray E.	36,192.00	....
Walmsley-Kambeitz, Frances D.	36,996.00	3,121.27
Wandler, Barbara E.	22,656.00	....
Wanner, Brian P.	31,506.88	....
Warbeck, Joe P.	45,060.00	....
Ward, Alice G	21,565.08	....
Ward, Joan D.	21,859.62	....
Warriner, Valerie B.	51,799.51	....
Waschuk, Ronald	62,928.00	....
Wasylyshen, M. Deanne	21,410.64	....
Waterer, Edith	29,853.23	....
Watler, Donald C.	75,096.00	8,117.84
Watley, Louise C.	47,964.00	....
Watling, Patricia	24,816.00	....
Watson, Adeline	31,780.08	....
Watson, Edna Joyce	25,472.13	....
Watt, Heather	25,394.72	....
Watt, Krysta A.	31,938.00	2,013.39
Watt, William P.	32,893.42	....
Wawrykowych, Helen	22,146.00	....
Wayne, Norman W.	31,356.00	....
Weedmark, Gerald	21,242.50	....
Weinberger, Dr. Alex S.	56,208.00	....
Weisbrod, Myrna L.	31,848.00	....
Weist, Brian L.	37,498.61	....
Weist, Janet C.	22,750.09	....
Welykochy, Donna	24,229.91	....
West, Roy	69,855.00	3,672.77
Westberg, Lorna J.	22,656.00	....
Wharton, Terence M.	41,988.00	....
Whetmore, Roxanne M.	35,479.67	....
White, Ian R.	46,392.00	....
White, Terry C.	30,694.00	....
Whiteside, Joan E.	40,008.00	....
Whitmore, Pamela Marie	29,924.00	....
Whyte, Dr. Robert John	52,191.21	....
Wick, Judith M.	26,530.98	....
Wiens, Jean E.	30,036.05	3,906.72
Wiens, Sally L.	24,849.29	....
Wiesner, Yvonne M.	26,853.97	....
Wildeman, Theresa M.	22,118.49	....
Wilkie, Debbie A.	40,072.75	....
Williams, Ardice C.	25,050.13	....
Williams, Rosalie A.	32,708.51	....
Willis, Carol A.	21,286.26	....
Willson, Stanley	42,000.00	....
Wilmot, Jane L.	30,038.00	4,213.04
Wilson, G. Bernice	33,395.26	....
Wilson, Nancy L.	28,441.00	....
Winn, Mathew Henry	25,237.22	....
Winterholt, Sonia	20,688.00	....
Wirth, Lauretta	22,981.88	....
Wirtz, Elaine I.	32,495.00	4,791.66
Wiseman, Mary E.	33,132.00	....
Witt, Sharon	25,135.97	....
Wittal, Juanita Esther	34,169.67	....
Wizniuk, Richard A.	24,926.35	....
Wlock, Sonya E.	20,061.33	....
Woloshyn, Clarence R.	46,356.00	....
Woloski, Joseph	21,455.69	....
Woloski, Roy	22,447.88	....
Wolstenholme, James A.	33,834.79	....
Wong, Ruth Mui-Sin	38,294.00	5,001.55
Wood, Raye A.	37,386.75	....
Woods, Bryan R.	36,588.00	....
Woods, Mike F.	23,935.92	....
Woods, Shirley A.	35,005.00	....
Woodward, Maxine J.	37,308.00	4,195.57
Worbey, Hannah Mary	35,904.00	2,005.16
Worrell, James W.	40,476.00	....
Wotherspoon, Debora R.	33,536.00	....
Wright, Debra L.	32,184.00	....
Wright, William L.	36,024.40	4,865.89
Wunder, Mary Lynne	34,344.00	3,099.38
Wylie, Jacqueline E.	33,738.00	....
Yarske, John I.	73,332.00	2,609.95
Yaschuk, Pauline	22,037.42	....
Yathon, John J.	31,689.60	....
Yaworsky, R. Daniel	51,072.00	....
Yeates, D. Neil	29,690.22	....
Yost, Lynda L.	37,410.88	....
Young, Barry G	50,604.00	....
Young, Bonnie L.	29,868.00	....
Young, Neil	33,840.00	....
Zacharuk, Ivan A.	22,656.00	....
Zadorozny, Rosslyn M.	43,732.77	....
Zahaik, Joyce G.	30,888.00	....
Zales, Paula A.	32,124.27	....
Zarazun, Allan M.	35,844.00	8,477.66
Zarycki, Edwin P.	30,792.00	....
Zemore, Dr. Judith A.	47,262.00	....
Zimmerman, Shirley M.	26,687.73	....
Ziolkowski, Veronica L.	22,656.00	....
Zmetana, Dr. John	86,390.90	....
Payees under $20,000.00	15,021,840.25	....
Other Travel:		
Air Canada	....	49,187.50
Alfred Billette Taxi	....	3,704.50
Athabaska Airways Ltd.	....	3,042.24
Backlin's Ambulance Service	....	13,817.00
Battlefords Ambulance Care Ltd.	....	22,586.50
Beauval Taxi	....	34,828.00
Bergevin, Mabel	....	4,725.00

Schedule of Payments — *(Continued)*

Other Travel: — (Continued)

	Salaries	Travel
Biggar Union Hospital Ambulance Service	....	2,322.20
Blaine Lake Ambulance Care	....	3,138.76
Canoe Lake Taxi	....	46,685.00
Canora Ambulance Care (85) Ltd.	....	11,085.34
Capital Cab (1968) Ltd.	....	3,741.10
Central Butte Ambulance Service	....	2,325.50
City of Fort McMurray	....	8,859.60
Clarke's Bus Service Ltd.	....	26,699.26
Clearwater Bus Charter	....	11,806.00
Corporate Strategy Group	....	21,000.00
Corrigal's Taxi	....	38,924.97
Crestvue Ambulance Service	....	14,980.63
Cudworth Area Municipal Road Ambulance District	....	3,556.40
Dauvin Taxi	....	29,214.75
Dauvin's Bus Charter	....	77,172.15
Department of Parks, Recreation and Culture	....	7,187.54
Doris Aubichon Taxi	....	22,007.50
Dyck, Cornelius (Neal)	....	2,925.66
Elk Point and District Ambulance Service	....	2,207.40
Ferguson, Greg	....	4,614.03
Flin Flon Ambulance Service	....	6,681.26
Frank Iron Taxi	....	48,510.00
Garratt, Sharon L.	....	2,405.36
Gee, Sharon F.	....	3,133.14
Gheyssen, Sharon E.	....	4,087.53
Gilbert Linkletter	....	2,788.00
Hammell, Karen R.	....	2,950.09
Hopkins, Douglas M.	....	4,686.12
Humboldt Ambulance Service Ltd.	....	6,219.00
J. B. Settee	....	16,869.00
Jack's Taxi Ltd.	....	4,815.00
Jackson Air Services Ltd.	....	2,796.40
James McDonald, McDonald Taxi	....	9,825.00
Jeff's Taxi	....	38,826.95
Kadachuk, Muriel	....	14,543.00
Kadachuk's Taxi	....	17,544.00
Kelvington Ambulance Care Ltd.	....	12,084.00
Kilbach's Ambulance Service	....	4,755.20
Klein, Linda M.	....	3,683.64
Kusler, Michelle	....	2,218.94
La Ronge Ambulance Care	....	38,517.75
Langenburg Union Hospital Ambulance Service	....	2,964.00
Larry M. Beatty	....	2,920.00
Leader Union Hospital Ambulance	....	2,813.70
Lifeline Ambulance Service Ltd.	....	25,908.00
Lloydminster Emergency Care	....	9,386.20
Louis Taxi & Bus Service	....	2,650.00
M. D. Ambulance Care Ltd.	....	152,054.39
MacAulay, Timothy J.	....	3,984.05
Marg's Taxi	....	43,940.50
Marshall's Ambulance Service	....	7,853.39
McCannell, Deborah L.	....	2,157.56
McKay's Taxi Service Inc.	....	21,121.00
Meadow Lake Municipal Road Ambulance	....	24,380.20
Melfort Ambulance Service	....	8,952.10
Melville Ambulance Association	....	5,982.20
Midway Ambulance Care Ltd.	....	9,139.64
Mr. Art McCallum (Arts Taxi)	....	118,289.98
Nipawin Ambulance Service	....	13,697.08
Northland Taxi	....	4,447.20
P. A. Aviation Services Ltd.	....	4,225.10
Parkland Ambulance Care Ltd.	....	53,329.39
Pats Taxi	....	12,824.00
Patuanak Taxi	....	26,832.90
Porcupine Hospital Ambulance Service	....	2,035.50

Schedule of Payments — *(Continued)*

Other Travel: — (Concluded)

	Salaries	*Travel*
Prairie Ambulance Care Ltd.	....	7,768.00
Preeceville Ambulance Service	....	5,411.96
Prince Albert Regional Community College	....	3,178.00
Quill Plains Ambulance Care	....	2,614.00
R & L Ambulance Service	....	4,248.73
R.A.M.R.A.D.	....	53,840.00
Rays Taxi	....	20,915.00
Receiver General for Canada — Public Service Commission	....	3,095.90
Ring, Dr. Edward	....	4,594.93
Robert's Taxi	....	2,240.00
Rosthern and District Ambulance Care	....	7,243.50
Ruby Dorion Taxi	....	28,743.00
S. E. Associated Ambulance	....	9,051.21
Saskatchewan Transporation Company	....	12,325.30
Saskatchewan Property Management Corporation	....	1,988,914.44
Saskatoon Radio Cab Ltd.	....	2,662.80
Sauder, Lloyd	....	4,752.87
Shamrock Ambulance Care (1983) Ltd.	....	11,875.50
Souris Ambulance Service Ltd.	....	6,140.78
South Saskatchewan Ambulance Service	....	3,381.40
Sperlie, Kenneth A.	....	2,896.44
Spiritwood Ambulance Care Ltd.	....	13,050.71
Sturgeon Landing Outfitters	....	2,362.00
Sunshine Travel	....	15,654.90
Supreme Ambulance Care	....	3,065.20
Swift Current and District Ambulance Service	....	8,267.74
Swift Current Health Region No. 1	....	2,387.68
Syd, W. Wilson	....	14,070.00
Tinker's Enterprizes Ltd.	....	83,641.19
Tisdale Ambulance Care Ltd.	....	6,770.25
Victor Cummings Taxi	....	41,838.25
Wakaw Ambulance Service	....	2,270.00
Wald's Ambulance Service	....	4,103.50
West Wind Aviation Inc.	....	10,685.35
Wilderness Taxi	....	14,829.00
Wilkie Ambulance Service	....	5,120.30
Winston McKay's Taxi	....	4,600.00
Payees under $2,000.00	....	717,470.15
	$ 54,391,357.42	**$ 4,970,928.54**

Other Expenses:

A Dec	$ 16,163.81
Abbott Laboratories Ltd.	251,544.23
Acaster, Dr. G. R.	19,426.70
Acklands Ltd.	138,800.65
Ahlijah, Dr. William K.	106,645.76
AHS/Canlab	95,335.02
Air Ronge, Northern Village of	14,784.68
Alberta Government Telephones	13,679.77
Alder, Dr. E. S.	16,652.89
Allied Denture Clinic	11,430.35
Alpkem-Western Ltd.	18,785.02
Anholt, Dr. R. R.	12,265.40
Antosh, Dr. W. R.	11,104.24
API Laboratory Products Ltd.	27,996.50
Archer, Dr. Adrian J.	18,536.76
Associated Respiratory Services	619,177.49
Athabaska Airways Ltd.	45,078.67
Atrium Optometric Group	10,802.15
Austin, Dr. R.	12,932.61
B & D Plastics Ltd.	13,878.48
Backlin's Ambulance Service	18,511.85
Balakrishnan, Dr. Pradeep	101,402.76
Banik, Dr. T. K.	92,822.48
Baqir-Husain, Dr. Syed	94,274.00
Barker, Dr. M. P.	66,809.83
Barschel, Dr. James Paul	11,230.10
Battlefords Union Hospital	30,346.41
BDH Chemicals Canada Ltd.	20,960.66
Beauval, Northern Village of	13,553.34
Beavers Dental Products Ltd.	12,126.00
Beckman Instruments (Canada) Inc.	25,921.85
Becton Dickinson Canada Inc.	99,704.86
Beesley Dr. G. Paul	11,214.59
Beug, Dr. Sandra	16,261.49
Bi-Rite Drugs Ltd.	18,112.45
Bio-Rad Laboratories (Canada) Ltd.	94,074.14
Bistritz, Dr. R. B.	12,887.12
Boardman, Dr. B. M.	24,444.19
Bode, Dr. G. R.	10,989.88
Boehringer Ingelheim (Canada) Ltd.	10,112.80

Schedule of Payments — *(Continued)*

Other Expenses: — (Continued)

Bookhalter, Dr. Paul	20,823.63
Boulanger, Estelle	14,840.00
Brandt, Dr. D. J.	11,172.80
Brathwaites Oliver Medical Inc.	67,388.22
Breker, Dr. Jerome A.	14,129.39
Britton, Dr. Charles	10,391.22
Brothwell, Dr. D.	10,570.62
Buckwold's Ltd.	11,638.06
Buffalo Narrows Airways Ltd.	67,096.38
Buffalo Narrows Pharmacy Ltd.	27,684.18
Buffalo Narrows, Northern Village of	15,907.68
Burgess, Dr. Walter R.	27,748.00
Burns Meats Ltd.	18,370.83
Burroughs Wellcome Inc.	12,867.59
C & M Airways	136,851.36
Canada Packers Inc.	137,661.61
Canadian Council on Hospital Accreditation	11,460.50
Canadian Liquid Air Ltd	13,169.78
Canadian National Institute for the Blind	87,656.35
Canadian Pacific	16,360.60
Canora Ambulance Care (85) Ltd.	38,544.72
Canox	15,691.46
Carl Zeiss Canada Ltd.	17,875.50
Carlton Court Dental Lab	18,749.30
Carnegie, Dr. C. M.	56,301.07
Centax	41,090.87
Central Dental Supply Co. Ltd.	10,139.40
Chaplin, Kruegar & Hayes	11,321.60
Chayka, Dr. R.	10,822.74
Chin, Dr. Gordon	11,336.00
Chow, Dr. Lyn K.	17,767.93
Ciba-Corning	12,645.39
City Courier (Regina) Ltd.	11,614.15
Clarke Institute of Psychiatry	18,870.00
Classic Dental Lab	12,333.90
Codville Co. Ltd.	19,808.22
Cole Bay, Northern Hamlet of	11,779.52
College of Dental Surgeons of Saskatchewan	6,451,583.64
Commercial Data Systems Ltd.	59,300.90
Compushare Ltd.	34,456.76
Computerland	28,939.09
Connaught Laboratories Ltd.	1,074,230.58
Corporate Strategy Group	32,823.88
Courteau, Dr. Guy R.	10,370.70
Craft Litho Ltd.	21,214.20
Crestvue Ambulance Service Ltd.	40,984.46
Croscan Consulting Services	16,428.49
Crownpaper	14,256.33
Cumberland House, Northern Village of	14,281.68
Custom Denture Clinic	10,110.10
Custom Earmold Laboratories Inc.	14,433.05
Dafoe, Maxine	18,000.00
Dahlberg Hearing Systems Division	40,040.76
Dairy Producers Co-op. Ltd.	66,966.06
Dayal, Dr. Naveen R.	102,909.39
Decima Research Ltd.	86,150.00
Department of Economic Development & Tourism	16,320.00
Department of Social Services	13,000.00
Derges-McPhadden Office Products Ltd.	11,751.31
Dictaphone Canada Ltd.	12,154.93
Dome Media Buying Services Ltd.	600,128.59
Dovich, Dr. S.	22,946.44
DRG Globe Envelopes	48,935.45
Du Pont Canada Inc.	10,996.93
Earmold Design (Canada) Inc.	28,264.73
Elias, John W.	10,230.80
Elmwood Residences Ltd.	59,248.65
Engel, Elvira E.	11,461.12
Everest & Jennings Canadian Ltd	259,812.71
Fair, Dr. D. J.	16,386.03
Faxon Canada Ltd.	62,629.45
Fisher Scientific Ltd.	114,942.07
Footman & Co. Ltd.	18,900.80
Forbes Anderson Press Ltd.	25,290.35
Fort Ignition Ltd.	10,339.48
Frier's Pharmacy	11,205.11
Gabriel, Dr. Agnes M.	17,028.00
Gaudet, Dr. E. J.	23,816.36
Gauley & Co.	12,633.14
Geanel Restaurant Supplies Ltd.	45,743.32
Gelman Sciences Inc.	15,518.26
General Recorders Wascana	24,084.11
Gersten, Dr. S. H.	25,082.27
Gibco Canada Inc.	20,329.30
Gilewich, Dr. R. B.	10,228.26
Gillings, Dr. Darryll T.	10,787.40
Glew, Geoffrey	45,575.86
Golden Valley Health Centre	15,367.30
Grand and Toy Ltd.	16,756.95
Great West Auto Electric Ltd.	30,484.59
Greedharry, Dr. Drone R.	61,703.84
Green Lake, Northern Village of	15,457.02
Guy's Furniture & Appliances Ltd.	10,391.76
Hadsco Hearing Aid Dealers Supply (1981) Ltd.	32,480.53
Hamilton, Dr. R. I.	14,606.50
Hammer, Dr. Michael	14,997.41
Harder, Dr. L. H.	34,405.29
Harradence & Longworth	23,087.36
Harris Systems Ltd.	31,966.81
Harvey's Home Centre	22,099.69
Hearing Aid Dealers Supply (1981) Ltd.	10,874.40
Henderson, Dr. James D.	14,036.27
Henderson, Dr. P. D.	15,372.55
Herve, Dr. Joe M.	21,411.41
Hewlett Packard Canada Ltd.	13,873.89
Hildebrand, Dr. G. D.	10,860.76
Hill, Dr. C. R.	20,233.35
Hitziou, Dr. Faye	11,326.91
Ho, Dr. Lawrence W. Y.	10,389.27
Hoechst Canada Inc.	17,791.16
Hoffmann-La Roche Ltd.	13,235.35
Holmes, Dr. J. R.	25,161.68
Horn, Dr. James C.	18,434.00
Houghton Boston Printers & Lithographers Ltd.	15,561.96
Houseman, Dr. R. G.	12,106.99
Howard, Dr. Glen A.	10,778.98
Hunter, Ross, Turnbull, Drs.	15,499.18
Ibarreta, Dr. Nelson Y.	80,694.00
IBM Canada Ltd.	14,045.25
ICN Canada Ltd.	32,560.70
Ifabumuyi, Dr. O. I.	20,299.48
Ile a la Crosse, Northern Village of	13,953.84
Imed Canada Inc.	16,120.00
Imperial Denture Clinic Ltd.	10,266.25
Incstar Corporation	10,361.68
Independent Optical Ltd.	11,901.70
Ingram & Bell	110,003.13
Institut Armand-Frappier	72,406.00
Institute of Urban Studies	14,966.14
Institutional Food Supply Ltd.	14,733.65
Inter Medico	26,550.80
International Hearing Aids (1972) Ltd.	14,423.08
International Hearing Aids Ltd.	40,452.26
Jackson Air Services Ltd.	69,705.20
James Milton Consulting Associates Ltd.	58,984.13

Schedule of Payments — *(Continued)*

Other Expenses: — (Continued)

Janko Dental Lab Ltd.	16,409.10
Janzen, Dr. G. H.	23,708.08
Johns Scientific Inc.	23,852.61
Johnson & Johnson Inc.	29,600.33
Johnson, Morley	20,197.86
Jolly's Veterinary and Surgical Supplies	74,891.76
Judd, Dr. Andrew	42,376.40
Kallestad Canada Inc.	32,460.66
Katz, Dr. R. A.	16,580.18
Kelvington Ambulance Care Ltd.	18,321.50
Kendall Canada	15,998.78
Kindersley Union Hospital	15,559.24
Klopoushak, Dr. Gary J.	11,908.01
Kodak Canada Inc.	34,796.53
Koroluk, Dr. L. D.	11,670.25
Korpus, Dr. Donald	14,409.02
Kost, Dr. G. M.	20,422.67
Kozakewich, Dr. W.	13,738.54
Kullman, Gerald H.	22,618.52
La Loche, Northern Village of	14,169.66
La Ronge Aviation Services Ltd.	36,140.57
La Ronge Medical Clinic	18,428.00
Lange, Dr. T. D.	17,791.51
Lawson Business Forms (Saskatchewan)	154,932.16
Leon-Ram Enterprises Inc.	33,056.45
Leonard Fysh Limited	12,673.81
Lewis, Dr. Vincent	13,030.91
Lifeline Ambulance Service Ltd.	12,247.00
Lloydminster Emergency Care	19,402.60
Lukenchuk, Dr. Darcy	12,399.87
M & T Oxygen Ltd.	51,524.59
M. D. Ambulance Care Ltd.	12,495.50
MacDonalds Consolidated Ltd.	72,009.08
MacMillan Bathurst Inc.	15,757.22
MacPhail, Elaine	21,719.95
MacPherson, Leslie & Tyerman	55,871.28
Mahan, Dr. E. A.	18,068.27
Management Systems Ltd.	72,581.14
Manpower Temporary Services	125,788.67
Marcelo, Dr. M. S.	106,043.00
Marshall's Ambulance Care	24,391.10
Matthews, Dr. L. A. L.	19,987.40
McNeil Pharmaceutical (Canada) Ltd.	16,760.18
Meadow Lake Management Ltd.	11,025.68
Meadow Lake Municipal Road Ambulance	11,437.53
Medicell Inc.	15,534.56
Medigas Manitoba Ltd.	11,094.50
Medox	33,174.46
Melfort Ambulance Service	21,081.26
Mental Health Association in Saskatchewan	24,688.94
Merck Frosst Canada Inc.	168,580.46
Mercury Graphics Corporation	36,536.36
Merrell Dow Pharmaceuticals (Canada) Inc.	29,979.88
Merrill Enterprises Ltd.	14,715.51
Meyers, Dr. Craig R.	42,036.69
Michel Village, Northern Hamlet of	12,079.52
Micro Products Ltd.	12,209.35
Mid-Canada Medical	20,959.05
Mid-Way Distributors (1980) Ltd.	11,258.50
Midway Ambulance Care Ltd.	20,802.55
Midwest Litho	21,672.39
Miles Laboratories Ltd.	16,823.43
Minister of Finance	113,601.06
Mirchandani, M. G.	74,677.22
Mistry, Dr. Prabhudas	83,462.00
Mohawk Data Sciences Canada Ltd.	14,120.60
Mokleby, Dr. Tor S.	25,023.31
Moore Business Forms	60,643.94
Motherwell Foods Ltd.	10,183.40
Motion Specialties	15,823.00
Myers, Dr. R. A.	26,721.19
Mylvaganam, Dr. R. R. X.	46,530.00
Nagel's Audio Visual Sales & Service Ltd.	33,380.89
Namchi United Enterprises	12,455.16
National Food Dist. Centre for Treatment of Hereditary	85,002.26
NCS Diagnostics Inc.	36,602.00
Nipawin Ambulance Service Ltd.	30,789.53
Nipawin Medical Group	34,202.71
Nordon Drugs	58,465.71
Norris, Dr. Leon M.	23,918.64
North Battleford, City of	11,739.50
Northland Welding Supplies & Rentals Ltd.	14,420.49
Novopharm Ltd.	22,530.13
Nu-Look Optical Ltd.	11,088.15
Nu-Mobility	14,553.90
Odejide, Dr. Olabisi A.	25,630.00
Odonto Corporation Ltd.	22,496.28
Office Services Revolving Fund	19,053.55
Oliver, Campbell & Campbell	11,409.38
Olson, Dr. B. R.	12,428.74
Olver, Dr. D. A. and Sen, Dr. B. R. and Diakow, Dr. W.	38,267.85
Optical Department Community Clinic	15,595.75
Optical Prescription Co. Ltd.	13,155.93
Organon Teknika Inc.	107,191.68
Orpe, Dr. L. A.	11,073.30
P. A. Foundry Ltd.	42,263.55
Pantazopoulos, Dr. George	81,897.00
Paperworks Inc.	14,558.56
Paragon Orthotic Laboratory	41,059.95
Paramsothy, Dr. Rasiah	60,239.02
Parke-Davis Canada Inc.	11,707.76
Parkland Ambulance Care Ltd.	17,396.50
Parsons Airways Northern Ltd.	24,000.00
Pasqua Hospital	19,511.65
Patuanak, Northern Hamlet of	11,703.48
Peach, Dr. Robert J.	21,141.64
Perkins-Elmer (Canada) Ltd.	12,578.47
Pharmaceutical Research & Analysis Laboratory	41,160.00
Pharmacia Canada Inc.	39,820.00
Phenix, Dr. E. D.	11,954.67
Phoenix Residential Society	56,067.77
Phonic Ear Ltd.	82,911.06
Piecowye, Dr. L. A.	10,675.33
Pinehouse Airways Ltd.	75,093.30
Pinehouse, Northern Village of	13,076.52
Pitney Bowes of Canada Ltd.	17,806.62
Plains Health Centre	10,388.32
Plains Poultry Ltd.	10,884.71
Point Optical Co. (1973) Ltd.	13,528.60
Prairie Medical Ltd.	64,881.35
Precision Denture Clinic	13,361.70
Preeceville Ambulance Service	24,120.02
Provincial Treasurer of Alberta	71,112.00
Public Affairs Communications Management Inc.	43,473.88
Purolator Courier Ltd.	10,745.87
Quality Dental Lab	51,180.18
R & L Ambulance Service	11,838.74
R & S Orthodontic Laboratories	13,376.70
Rajendra, Dr. Jegapathy	104,177.88
Receiver General for Canada	640,506.63
Reebye, Pratibha N.	66,030.03
Regina Dental Laboratory	10,229.00
Regina General Hospital	34,498.27

Schedule of Payments — *(Concluded)*

Other Expenses: — (Concluded)

Rhone-Poulenc Pharma Inc	52,038.77
Riekman. Dr. Glenn A.	10,664.14
Riekman, Dr. George A.	28,693.65
Ring, Dr. Edward	25,803.50
Ritchie, Dr. R. Scott	52,214.00
RJR MacDonald Inc.	16,573.88
RL Crain Inc.	43,281.29
Roberts & Poole Communications	690,086.05
Ross, Dr. A. S.	13,728.53
S & M Aviation Ltd.	31,080.00
S. E. Associated Ambulance	32,372.61
S.J.M. Communications Services Ltd.	24,625.28
Sage Consulting Group	41,415.25
Saleh-Hanna, Dr. Samy	92,797.00
Saleh, Dr. S. M.	97,101.00
Sandy Bay, Northern Village of	15,259.02
Sarstedt Canada Inc.	35,656.80
Saskatchewan Abilities Council	16,749.24
Saskatchewan Hearing Aid Plan	72,264.59
Saskatchewan Prescription Drug Plan	846,652.52
Sask Tel — C.M.R.	1,468,483.47
Saskatchewan Abilities Council	1,719,951.19
Saskatchewan Computer Ultility Corporation (SaskComp)	1,432,654.17
Saskatchewan Government Printing Co.	80,793.39
Saskatchewan Home Care Association Inc	11,860.00
Saskatchewan Hospital Bazaar Account	70,052.80
Saskatchewan Hospitalization Fund	41,551.29
Saskatchewan Housing Corporation	13,224.10
Saskatchewan Institute of Applied Science & Technology	266,740.27
Saskatchewan Legal Aid Commission	100,834.60
Saskatchewan Power Corporation	85,951.77
Saskatchewan Prescription Drug Plan	396,031.53
Saskatchewan Property Management Corporation	12,806,193.27
Saskatchewan Public Service Commission	33,264.00
Saskatchewan Transportation Co.	31,277.50
Saskatoon City Hospital	24,682.00
Schaan Healthcare Products Inc	450,913.53
Sci-Can Inc.	14,205.45
Scientific Products and Equipment	59,703.00
Scott National Paper Branch	13,455.85
Seevaratnam, Dr. David M.	94,051.92
Seminiano, Dr. P	84,855.00
Shamrock Ambulance Care (1983) Ltd.	52,772.17
Sherwood Village Optical Ltd.	13,141.48
Shiffman, Dr. Jack	31,922.63
Shrikhande, Dr. Satish	96,718.00
Shutiak, Dr. Brian J.	15,656.63
Siemens Hearing Instruments Ltd.	81,944.96
Singh, Dr. Gaya	25,003.28
Snowbird Aviation Ltd.	15,522.75
Society for Treatment of Autism (Calgary Region)	22,819.20
Sooriabalan, Dr. T.	93,239.93
Souris Ambulance Service Ltd.	13,608.16
Souris Valley Regional Care Centre	413,734.59
South Saskatchewan Ambulance Service	10,994.02
Southam Paragon Graphics	433,077.67
Southern Aviation Ltd.	10,947.93
Spiritwood Ambulance Care Ltd.	12,276.30
Squibb Canada Inc.	20,031.40
St. George's Hill, Northern Hamlet of	11,934.98
St. Joseph's Hospital	10,095.22
Stafford Foods Ltd.	23,564.05
Stapleford Pharmacy	10,442.64
Starkey Labs — Canada Ltd	352,273.36
Stevens & Son Ltd.	97,791.76
Stevenson, Kellog, Ernst & Whinney	138,333.99
Stricker's Office Supplies Ltd.	13,237.17
Success Office Systems	38,679.99
Sunrise Medical Canada Inc.	29,670.61
Supply Agency Revolving Fund	14,412.29
Swift Current & District Ambulance Service Ltd.	32,165.90
Syntex Diagnostics	54,092.80
Systems Division Revolving Fund	17,251.50
Tanka Research	12,000.00
Technicon Canada Inc.	471,521.92
Thangaroopan, Dr. A	88,730.00
Thomas, Dr. Doug G.	10,916.76
Tisdale Ambulance Care Ltd.	15,867.00
Tomlinson, Dr. T. K	11,180.51
Toshiba of Canada Ltd.	14,938.12
Trafananko, Dr. H. W.	10,828.17
Trischuk, Dr. B. W.	14,656.01
Tru Fit Denture Clinic	13,200.30
Twin City Plumbing & Heating (1970) Ltd.	18,921.50
Tyler, Dr. D. W.	11,670.24
Tynan, Dr. M. M.	21,450.20
Unicare Medical Products Inc.	23,688.75
United Dental Lab	16,343.25
Unitron Industries Ltd.	191,542.17
University Hospital	148,222.70
University of Saskatchewan	1,964,728.12
Varian Canada Inc.	18,825.96
Verma, Dr. Kamla	43,562.00
Vipulananthan, Dr. V.	81,810.50
Wald Ambulance	20,773.33
Wascana Rehabilitation Centre	730,729.78
Waters Dental Lab	50,461.25
Wellmark Diagnostics Ltd	15,506.40
West Wind Aviation Inc.	122,586.24
Westbridge Computer Corporation	110,359.23
Western Dental Laboratory Ltd.	11,856.20
Western Grocers	72,168.67
Weyakwin, Northern Hamlet of	10,519.40
White, Dr. Greg B.	12,382.73
White, Dr. M.	10,197.32
Whyte, Dr. R. J.	11,494.51
Whyte, Dr. Robert John	15,785.78
Wilkinson and Sheasby	11,072.40
Woo, Dr. D. P.	11,072.35
Woods Gordon Management Consultants	14,995.00
Xerox Canada Inc.	12,900.87
York Auto & Machine	13,632.84
Yorkton Union Hospital	10,023.80
Zimmer of Canada Ltd.	14,143.07
Payees under $10,000.00	4,934,436.71
	$ 52,460,216.10

Highways and Transportation

(Ordinary Expenditure)

Executive Administration

Subvote 1

Revised Estimate	**$ 1,053,800.00**	Expenditure	**$ 1,011,574.08**

M.L.A. Other Allowances and Support Staff	$ 169,362.35
Department Head and Branch Head — Salaries	436,093.66
Permanent Positions — Salaries	128,143.27
Labour Service, Casual and Part-Time Employment	2,654.54
Honorariums, Special Services and Fees	2,816.13
Allowances, Retiring Gratuities and T.P.H.D.	627.65
Differentials, Severance Pay and Standby Pay	88,091.35
Professional and Technical Services	9,984.00
Rents, Insurance and Utility Services	9,880.75
Advertising and Printing Related Expenses	1,603.59
Repairs and Maintenance	733.64
Travelling Expenses	64,158.83
Relocation Expenses	7,586.10
Postage, Communications, Freight and Express	30,139.18
Computer and Word Processing Related Expenses	15,921.91
Contractual Services	25,166.47
Stationery and Office Supplies	4,694.55
Scientific and Educational Supplies	6,742.16
Provisions and Business Expenses	6,452.51
Miscellaneous Materials and Supplies	630.63
Miscellaneous	90.81
	$ 1,011,574.08

Financial Services Branch

Subvote 2

Revised Estimate	**$ 699,500.00**	Expenditure	**$ 618,288.12**

Department Head and Branch Head — Salaries	$ 25,083.40
Permanent Positions — Salaries	438,896.21
Temporary Positions — Salaries	4,345.74
Labour Service, Casual and Part-Time Employment	48,672.33
Honorariums, Special Services and Fees	298.00
Allowances, Retiring Gratuities and T.P.H.D.	1,854.48
Differentials, Severance Pay and Standby Pay	8,182.41
Rents, Insurance and Utility Services	3,706.73
Advertising and Printing Related Expenses	1,393.25
Repairs and Maintenance	2,700.81
Travelling Expenses	1,353.73
Postage, Communications, Freight and Express	15,441.91
Computer and Word Processing Related Expenses	42,439.06
Contractual Services	5,237.61
Stationery and Office Supplies	17,073.02
Scientific and Educational Supplies	1,031.95
Provisions and Business Expenses	300.00
Miscellaneous	39.07
Office Equipment	238.41
	$ 618,288.12

Human Resource Branch

Subvote 3

Revised Estimate $ 873,900.00 Expenditure $ 816,896.25

Department Head and Branch Head — Salaries	$ 72,400.66
Permanent Positions — Salaries	501,798.02
Temporary Positions — Salaries	2,693.11
Labour Service, Casual and Part-Time Employment	22,316.55
Honorariums, Special Services and Fees	171.50
Allowances, Retiring Gratuities and T.P.H.D.	2,795.29
Differentials, Severance Pay and Standby Pay	22,748.29
Professional and Technical Services	6,748.26
Rents, Insurance and Utility Services	14,121.28
Advertising and Printing Related Expenses	2,435.62
Repairs and Maintenance	436.71
Travelling Expenses	46,458.39
Postage, Communications, Freight and Express	18,552.50
Computer and Word Processing Related Expenses	8,243.06
Contractual Services	60,520.37
Stationery and Office Supplies	4,124.42
Scientific and Educational Supplies	7,453.02
Provisions and Business Expenses	1,117.00
Maintenance and Construction Materials	1,610.00
Miscellaneous Materials and Supplies	430.05
Miscellaneous	276.60
Compensation Payments	15,388.65
Office Equipment	239.14
Educational, Scientific and Recreational Equipment	3,817.76
	$ 816,896.25

Transportation Planning and Research Division

Subvote 4

Revised Estimate $ 2,915,100.00 Expenditure $ 2,805,392.18

Department Head and Branch Head — Salaries	$ 313,846.16
Permanent Positions — Salaries	1,031,235.00
Temporary Positions — Salaries	9,686.71
Labour Service, Casual and Part-Time Employment	55,397.41
Honorariums, Special Services and Fees	297.80
Allowances, Retiring Gratuities and T.P.H.D.	876.37
Differentials, Severance Pay and Standby Pay	15,124.00
Professional and Technical Services	748,525.30
Rents, Insurance and Utility Services	31,219.77
Advertising and Printing Related Expenses	11,642.86
Repairs and Maintenance	3,240.03
Travelling Expenses	88,088.28
Relocation Expenses	1,935.08
Postage, Communications, Freight and Express	49,533.78
Computer and Word Processing Related Expenses	128,187.00
Contractual Services	119,397.92
Stationery and Office Supplies	11,915.83
Scientific and Educational Supplies	14,634.66
Vehicle and Equipment Operating Expenses	515.05
Maintenance and Construction Materials	2,143.82
Miscellaneous Materials and Supplies	11,014.33
Taxes and Licenses	250.76
Land and Building Improvements	340.00
Office Equipment	1,410.96
Educational, Scientific and Recreational Equipment	117,669.21
Construction, Farming and Maintenance Equipment	37,196.16
Miscellaneous	67.93
	$ 2,805,392.18

Property Services Branch
Subvote 5

Revised Estimate .... **$ 716,600.00** Expenditure .... **$ 630,006.85**

Department Head and Branch Head — Salaries	$ 25,522.00
Permanent Positions — Salaries	452,671.59
Labour Service, Casual and Part-Time Employment	25,057.79
Allowances, Retiring Gratuities and T.P.H.D.	4,592.55
Differentials, Severance Pay and Standby Pay	34,229.39
Rents, Insurance and Utility Services	1,560.24
Advertising and Printing Related Expenses	15,819.74
Repairs and Maintenance	180.88
Travelling Expenses	41,506.41
Postage, Communications, Freight and Express	10,465.21
Computer and Word Processing Related Expenses	7,750.15
Contractual Services	4,623.09
Stationery and Office Supplies	1,909.53
Scientific and Educational Supplies	1,315.56
Miscellaneous Materials and Supplies	2,687.44
Miscellaneous	115.28
	$ 630,006.85

Communications Branch
Subvote 7

Revised Estimate .... **$ 804,000.00** Expenditure .... **$ 618,515.89**

Department Head and Branch Head — Salaries	$ 43,320.00
Permanent Positions — Salaries	52,618.03
Temporary Positions — Salaries	19,565.69
Labour Service, Casual and Part-Time Employment	2,795.53
Allowances, Retiring Gratuities and T.P.H.D.	299.55
Professional and Technical Services	5,380.25
Rents, Insurance and Utility Services	2,955.19
Advertising and Printing Related Expenses	390,028.10
Travelling Expenses	9,433.58
Postage, Communications, Freight and Express	20,516.57
Computer and Word Processing Related Expenses	5,147.52
Contractual Services	9,129.79
Stationery and Office Supplies	1,809.24
Scientific and Educational Supplies	4,418.03
Provisions and Business Expenses	32,672.05
Maintenance and Construction Materials	1,857.05
Miscellaneous Materials and Supplies	9,045.40
Grants and Contributions	1,125.00
Educational, Scientific and Recreational Equipment	300.44
Miscellaneous	98.88
	$ 618,515.89

Grants:

Payees under $2,000.00	$ 1,125.00
	$ 1,125.00

Maintenance of Highways and Transportation Facilities
Subvote 8

Revised Estimate .... **$ 87,370,700.00** Expenditure .... **$ 84,933,164.54**

Expenditures Not Allocated to Specific Projects

Pavement Marking	$ 5,385,077.57
General Services	8,427,122.30
	$ 13,812,199.87

Public Highways — Physical Maintenance

The total expenditure shown for each Highway includes expenditures on adjacent roadway facilities
Community and Industrial Access Roads
Recreation and Tourist Facilities

Expenditures shown opposite the description of each section of a Highway, or adjacent facility, include all maintenance expenditures directly attributable to that section

Highway No. 1 **($2,749,477.03)**

Manitoba Boundary to West Jct. Hwy. 8 (Moosomin)	64,137.53
Moosomin (East) Scale Site	883.46
Fleming Access	2,122.51
West Jct. Hwy. 8 (Moosomin) to Jct. Hwy. 9 (Whitewood)	146,002.82
Recreation and Tourist Facilities	70.00
Jct. Hwy. 9 (Whitewood) to Broadview	93,707.37
Broadview to East Jct. Hwy. 47 (Grenfell)	81,444.01
East Jct. Hwy. 47 (Grenfell) to Jct. Hwy. 56 (Indian Head)	142,346.72
Recreation and Tourist Facilities	4,015.24
Sintaluta Access	6,293.63
Wolseley Access	6,334.99
Jct. Hwy. 56 (Indian Head) to West Jct. Hwy. 35 (Qu'Appelle)	90,191.64
West Jct. Hwy. 35 (Qu'Appelle) to Jct. Hwy. 364 (Balgonie)	101,610.81
Jct. Hwy. 364 (Balgonie) to East Jct. Regina Bypass	267,822.98
Pilot Butte Access	14,923.02
East Jct. Regina Bypass to Jct. Hwy. 6 (South of Regina)	103,327.78
East Jct. Regina Bypass to Jct. Victoria Ave. & Albert St. in Regina	26,222.13
Jct. Hwy. 6 (South of Regina) to Jct. Hwy. 39 (East of Moose Jaw)	307,226.81
Kalium Mine Access	2,015.39
Regina (West) Scale Site	4,226.71
Pense Access	23,039.54
Grand Coulee Access	4,289.50
Jct. Hwy. 39 (E. of Moose Jaw) to W. Abutment Moose Jaw Creek Bridge	16,098.10
Moose Jaw Creek Bridge to Jct. Hwy. 2 (North of Moose Jaw)	39,045.86
Jct. Hwy. 2 (North of Moose Jaw) to 5 km West of Mortlach	125,332.14
Recreation and Tourist Facilities	1,923.76
Mortlach Access	6,080.21
Caron Access	5,827.44
5.0 km West of Mortlach to East Jct. Hwy. 19 (Chaplin)	73,603.05
Recreation and Tourist Facilities	7,341.77
Parkbeg Access	8,348.88
East Jct. Hwy. 19 (Chaplin) to West of Jct. Hwy. 19	120,051.05
Recreation and Tourist Facilities	14,268.49
Chaplin Access	26.80
Ernfold Access	1,323.78
West Jct. Hwy. 19 to Rush Lake Access Road	119,295.56
Herbert Access	4,404.54
Morse Access	888.71
Rush Lake Access	4,991.51
Rush Lake Access Road to W. Jct. Hwy. 4 (N. of Swift Current)	149,955.21
Waldeck Access	3,836.01
West Jct. Hwy. 4 (N. of Swift Current) to Jct. Hwy. 32	104,909.25
Recreation and Tourist Facilities	2,892.68
Jct. Hwy. 32 to Jct. Hwy. 37 (Gull Lake)	170,102.15
Recreation and Tourist Facilities	11,705.82
Beverley Scale Site	2,224.30
Webb Access	5,717.19
Jct. Hwy. 37 (Gull Lake) to Sidewood	79,405.04
Tompkins Access	3,065.89
Sidewood to Jct. Hwy. 21	83,724.41
Recreation and Tourist Facilities	3,704.94
Piapot Access	10,473.15
Jct. Hwy. 21 to Alberta Boundary	72,529.00
Recreation and Tourist Facilities	4,125.75

Highway No. 2 **($2,360,893.26)**

International Boundary (West Poplar River) to East Jct. Hwy. 18 (Rockglen)	79,264.70
Recreation and Tourist Facilities	886.28
East Jct. Hwy. 18 (Rockglen) to South Jct. Hwy. 13 (Assiniboia)	156,094.01
St. Victor Access	34,512.13

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 2 — (Concluded)

South Jct. Hwy. 13 (Assiniboia) to Jct. Hwy. 43 (South of Mossbank)	50,574.11
Congress Access	4,738.35
Jct. Hwy. 43 (South of Mossbank) to Jct. Hwy. 36	137,691.70
Recreation and Tourist Facilities	240.00
Mossbank South Access	15,231.70
Mossbank East Access	2,374.57
Jct. Hwy. 36 to Bushell Park Access Road	82,251.42
Bushell Park Access Road to Moose Jaw (North City Limits)	46,008.51
Jct. Hwy. 2 (South of Moose Jaw) to Jct. Hwy. 363	12,647.75
Moose Jaw (North City Limits) to Jct. Hwy. 42 (Tuxford)	45,884.89
Jct. Hwy. 42 (Tuxford) to West Jct. Hwy. 11 (Chamberlain)	50,489.64
Sun Valley Access	26,407.98
East Jct. Hwy. 11 (Findlater) to 4.0 km North of Penzance	75,382.46
Recreation and Tourist Facilities	6,379.40
Holdfast Access	13,759.92
Penzance Access	2,481.84
4.0 km North of Penzance to 1.0 km North of Imperial	79,025.47
Recreation and Tourist Facilities	2,199.45
1.0 km North of Imperial to Watrous	89,632.56
Watrous to Young	71,879.19
Young to Jct. Hwy. 16	34,180.61
Zelma Access	37,342.06
Jct. Hwy. 16 to South Jct. Hwy. 5	19,551.91
South Jct. Hwy. 5 to Jct. Hwy. 27	38,301.03
Recreation and Tourist Facilities	3,757.34
Dana Access	6,347.01
Jct. Hwy. 27 to Jct. Hwy. 312 (Wakaw)	85,207.85
Jct. Hwy. 312 (Wakaw) to South Abutment of St. Louis Bridge	40,823.14
Hoey Access	2,518.60
Wakaw Lake Regional Park Access	69,641.28
South Abutment of St. Louis Bridge to Jct. Hwy. 11	74,222.10
Jct. Hwy. 11 to North Abutment Diefenbaker Bridge (Prince Albert)	51,255.06
Prince Albert (South) Scale Site	2,338.29
North Abutment of Diefenbaker Bridge (Prince Albert) to Jct. Hwy. 263	178,125.99
Paddockwood Access	35,751.83
Jct. Hwy. 263 (Christopher Lake) to Jct. Hwy. 264	115,757.82
Jct. Hwy. 264 to Jct. Hwy. 916	59,072.56
Recreation and Tourist Facilities	30.30
Jct. Hwy. 969 to Prince Albert National Park Boundary	14.70
Jct. Hwy. 916 to North Jct. Hwy. 165	237,763.88
Recreation and Tourist Facilities	41,788.29
Jct. Hwy. 2 to Jct. Hwy. 969 (Koalar Road)	1,538.31
North Jct. Hwy. 165 to La Ronge	75,414.78
Recreation and Tourist Facilities	57,982.35
La Ronge Access	6,128.14

Highway No. 3 **($2,293,772.85)**

Manitoba Boundary to Erwood	61,936.81
Recreation and Tourist Facilities	3,992.85
Erwood to West Jct. Hwy. 9 (Hudson Bay)	15,527.93
West Jct. Hwy. 9 (Hudson Bay) to Prairie River	116,893.87
Recreation and Tourist Facilities	3,332.40
Jct. Hwy. 3 to Jct. Hwy. 9	19,347.86
Jct. Hwy 3 (East of Veillardville) to Carrot River	176,313.01
Prairie River Access	2,720.64
Prairie River to South Jct. Hwy. 23 (Crooked River)	168,672.38
South Jct. Hwy. 23 (Crooked River) to South Jct. Hwy. 35 (Tisdale)	51,484.14
Eldersley Access	12,653.73
South Jct. Hwy. 35 (Tisdale) to South Jct. Hwy. 6 (Melfort)	79,157.48
Star City Access	2,504.17
Valparaiso Access	5,574.19
North Jct. Hwy. 6 (Melfort) to Kinistino	50,744.93
Recreation and Tourist Facilities	581.56
Kinistino to Jct. Hwy. 25 (Birch Hills)	83,168.89
Weldon Access	14,491.32
Brancepeth Access	18,817.37
Jct. Hwy. 25 (Birch Hills) to South Jct. Hwy. 2 (Prince Albert)	183,320.25
Birch Hills Access	43,823.58
North Jct. Hwy. 2 (Prince Albert) to Jct. Hwy. 55 (Shellbrook)	150,075.18
Recreation and Tourist Facilities	225.05
Jct. Hwy. 55 (Shellbrook) to 10.0 km West of Shellbrook	25,195.38
10.0 km West of Shellbrook to 7.3 km West of Shell Lake	107,039.08

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 3 — (Concluded)

Shell Lake Access	2,795.91
7.3 km West of Shell Lake to Jct. Hwy. 24 (Spiritwood)	25,466.53
Jct. Hwy. 24 (Spiritwood) to South Jct. Hwy. 4 (Glaslyn)	316,222.24
Medstead Access	56,904.71
North Jct. Hwy. 4 (Glaslyn) to South Jct. Hwy. 26 (Turtleford)	144,267.49
Jct. Hwy. 3 to Blatz Nolin	76,835.04
West Jct. Hwy. 26 to East Abutment Deer Creek Bridge (N. Sask. River)	54,820.60
Recreation and Tourist Facilities	4,372.49
Frenchman Butte Access	44,366.80
Paradise Hill Access	3,127.62
East Abutment of Deer Creek Bridge to Jct. Hwy. 17 (Alberta Boundary)	166.999.37

Highway No. 4 **($1,841,410.77)**

International Boundary (Monchy) to North Jct. Hwy. 18 (Val Marie)	31,980.30
North Jct. Hwy. 18 (Val Marie) to Jct. Hwy. 13 (Cadillac)	95,229.54
Jct. Hwy. 13 (Cadillac) to Jct. Hwy. 43	30,854.08
Jct. Hwy. 43 to East Jct. Hwy. 1 (Swift Current)	143,760.78
Blumenhof Access	787.00
Swift Current Airport Access	20,976.99
Rhineland Access	34,404.65
Swift Current — Chaplin St. & 22nd Ave. to West Jct. Hwy. 1	16,112.78
West Jct. Hwy. 1 (Swift Current) to S. Abutment Sask. Landing Bridge	125,619.54
Recreation and Tourist Facilities	6,636.08
Stewart Valley Access	734.48
Alternate Route E. Jct. Hwy. 1 & 4 to Hwy. 4 N. of Swift Current	5,842.77
South Abutment Sask. Landing Bridge to 1.6 km North Sanctuary Grid	46,456.63
Lacadena Access	118,225.00
1.6 km North of Sanctuary Grid to South Jct. Hwy. 44 (Elrose)	21,702.73
Recreation and Tourist Facilities	2,936.96
South Jct. Hwy. 44 (Elrose) to Jct. Hwy. 7 (Rosetown)	28,883.73
Jct. Hwy. 7 (Rosetown) to Jct. Hwy. 31	39,188.27
Jct. Hwy. 31 to West Jct. Hwy. 14 (Biggar)	118,243.62
East Jct. Hwy. 14 (Biggar) to Sonningdale Road	86,817.50
Sonningdale Road to 7.6 km North of Cando	58,742.03
Cando Access	763.42
7.6 km North of Cando to South Jct. Hwy. 16 (Battleford)	106,330.48
South Jct. Hwy. 16 (Battleford) to Jct. Hwy. 26	82,828.86
Jct. Hwy. 26 to Jct. Hwy. 204	68,025.05
Recreation and Tourist Facilities	436.65
Metinota Access	38,576.33
Jct. Hwy. 204 to North Jct. Hwy. 3 (Glaslyn)	97,704.33
Recreation and Tourist Facilities	445.70
Aquadeo Beach Access	22,590.56
North Jct. Hwy. 3 (Glaslyn) to East Jct. Hwy. 55 (Meadow Lake)	250,582.83
Recreation and Tourist Facilities	11,093.10
West Jct. Hwy. 55 to Jct. Hwy. 904 & 224 (Meadow Lake Provincial Park)	121.751.91
Recreation and Tourist Facilities	6,146.09

Highway No. 5 **($984,279.76)**

Manitoba Boundary (Togo) to East Jct. Hwy. 8 (Kamsack)	84,444.47
East Jct. Hwy. 8 (Kamsack) to South Jct. Hwy. 9 (Canora)	73,182.22
Mikado Access	2,728.34
North Jct. Hwy. 9 (Canora) to Invermay	123,481.54
Invermay to Jct. Hwy. 35 (Wadena)	86,884.27
Recreation and Tourist Facilities	3,322.89
Margo Access	5,465.26
Kuroki Access	4,280.22
Jct. Hwy. 35 (Wadena) to South Jct. Hwy. 6 (Watson)	190,534.55
North Jct. Hwy. 6 (Watson) to Jct. Hwy. 20 (Humboldt)	79,935.40
Annaheim Access	25,270.22
St. Gregor Access	2,445.57
Jct. Hwy. 20 (Humboldt) to North Jct. Hwy. 2	137,625.41
Bruno Access	10,345.77
South Jct. Hwy. 2 to 11.4 km East of Jct. Hwy. 41	48,776.16
St. Denis Access	31.80
11.4 km East of Jct. Hwy. 41 to Jct. Hwy. 41 (East of Saskatoon)	45,928.02
Jct. Hwy. 41 (East of Saskatoon) to South Jct. Hwy. 16 (Saskatoon)	59,597.65

Public Highways — Physical Maintenance — ***(Continued)***

Highway No. 6 **($1,527,636.47)**

International Boundary (Regway) to North Jct. Hwy. 18 (South of Minton)	35,701.95
North Jct. Hwy. 18 (South of Minton) to Jct. Hwy. 13 (East of Pangman)	109,917.31
Jct. Hwy. 13 (East of Pangman) to South Jct. Hwy. 39 (S. of Corinne)	153,918.87
Recreation and Tourist Facilities	1,628.72
Parry Access	51,100.51
North Jct. 39 (Corinne) to Jct. Hwy. 1 (South of Regina)	120,970.58
Jct. Hwy. 1 (South of Regina) to Railroad Crossing North of Jct. Hwy. 11	20,369.56
Railroad Crossing North of Jct. Hwy. 11 to 28.5 km North of Regina	136,303.68
28.5 km North of Regina (North of Kennell) to Jct. Hwy. 22 (Southey)	76,779.81
Jct. Hwy. 22 (Southey) to North Jct. Hwy. 15 (Raymore)	130,805.56
North Jct. Hwy. 15 (Raymore) to South Jct. Hwy. 16 (Dafoe)	38,543.73
Recreation and Tourist Facilities	2,684.83
South Jct. Hwy. 16 (Dafoe) to South Jct. Hwy. 5 (Watson)	82,566.27
Leroy Access	19,469.49
South Jct. Hwy. 5 (Watson) to Jct. Hwy. 349 (Naicam)	59,527.46
Recreation and Tourist Facilities	1,618.60
Jct. Hwy. 349 (Naicam) to 1.0 km South of Silver Park	22,840.54
Lac Vert Access	10,180.70
Pleasantdale Access	4,296.94
1.0 km South of Silver Park to North Jct. Hwy. 3 (Melfort)	87,400.35
Recreation and Tourist Facilities	1,137.27
Melfort Scale Site	770.18
North Jct. Hwy. 3 (Melfort) to Jct. Hwy. 335 (Gronlid)	60,102.16
Fairy Glen Access	2,234.46
Jct. Hwy. 335 (Gronlid) to Jct. Hwy. 55 (Choiceland)	295,283.78
Recreation and Tourist Facilities	1,483.16

Highway No. 7 **($669,131.98)**

Jct. Hwy. 14 (West of Saskatoon) to Jct. Hwy. 60	45,076.81
Jct. Hwy. 60 to Jct. Hwy. 45 (Delisle)	104,080.65
Duval Mine Access	2,280.73
Cominco Mine Access	4,566.77
Jct. Hwy. 45 (Delisle) to Harris	72,583.44
Harris Access	673.83
Laura Access	1,419.58
Harris to Jct. Hwy. 4 (Rosetown)	109,105.45
Zealandia Access	2,735.35
Jct. Hwy. 4 (Rosetown) to Jct. Hwy. 30	53,909.39
Recreation and Tourist Facilities	5,418.95
Jct. Hwy. 30 to Jct. Hwy. 21 (Kindersley)	57,924.22
Netherhill Access	2,287.17
Jct. Hwy. 21 (Kindersley) to Jct. Hwy. 307	47,031.79
Jct. Hwy. 307 to Alberta Boundary (Alsask)	160,037.85

Highway No. 8 **($1,406,821.87)**

International Boundary (Port of Carievale) to E. Jct. Hwy. 18 (Carievale)	80,166.80
West Jct. Hwy. 18 (Carievale) to Jct. Hwy. 13 (Redvers)	221,772.88
Jct. Hwy. 13 (Redvers) to Jct. Hwy. 48 (Fairlight)	192,899.00
Jct. Hwy. 48 (Fairlight) to East Jct. Hwy. 1 (Moosomin)	148,066.86
West Jct. Hwy. 1 (Moosomin) to South Abutment Qu'Appelle River Bridge	91,474.06
Sylvite Mine Access	41,469.86
South Abut. Qu'Appelle River Bridge to East Jct. Hwy. 16 (Langenburg)	160,437.13
Recreation and Tourist Facilities	7,249.41
Tantallon Access	23,069.48
Spy Hill Access	1,286.97
West Jct. Hwy. 16 (Churchbridge) to Jct. Hwy. 10 (Wroxton)	62,900.40
Jct. Hwy. 10 (Wroxton) to West Jct. Hwy. 5 (Kamsack)	119,843.45
East Jct. Hwy. 5 (Kamsack) to East Jct. Hwy. 49 (Pelly)	115,600.95
West Jct. Hwy. 49 (Norquay) to 14.5 km North of Swan Plain	140,584.62

Highway No. 9 **($1,596,099.61)**

International Boundary (Northgate) to West Jct. Hwy. 18 (Alameda)	24,331.85
Recreation and Tourist Facilities	1,162.54
East Jct. Hwy. 18 (Alameda) to West Jct. Hwy. 13 (Carlyle)	95,830.73
Alameda Access	2,383.06
West Jct. Hwy. 13 (Carlyle) to North Jct. Hwy. 48 (East of Kennedy)	163,397.77

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 9 — (Concluded)

North Jct. Hwy. 48 (East of Kennedy) to Jct. Hwy. 1 (Whitewood)	102,298.54
Langbank Access	2,718.75
Jct. Hwy. 1 (Whitewood) to South Bank Qu'Appelle River	43,062.85
Recreation and Tourist Facilities	2,194.18
South Bank Qu'Appelle River to West Jct. Hwy. 22 (North of Dubuc)	77,976.79
Dubuc Access	2,496.35
West Jct. Hwy. 22 (North of Dubuc) to Jct. Hwy. 15	73,359.88
Waldron Access	23,697.29
Bangor Access	71,417.86
Jct. Hwy. 15 to Jct. Hwy. 10 (Yorkton)	64,699.22
Jct. Hwy. 10 (Yorkton) to North Jct. Hwy. 5 (Canora)	102,130.75
Recreation and Tourist Facilities	2,814.50
North Jct. Hwy. 5 (Canora) to East Jct. Hwy. 49 (West of Stenen)	55,071.95
Amsterdam Access	13,352.60
Tadmore Access	5,741.25
East Jct. Hwy. 49 (West of Stenen) to West Jct. Hwy. 49 (Preeceville)	33,547.36
Recreation and Tourist Facilities	1,452.16
West Jct. Hwy. 49 (Preeceville) to Usherville	105,988.68
Endeavor Access	6,045.60
Usherville to Jct. Hwy. 23 (Bertwell)	118,939.94
South of Reserve to Jct. Hwy. 23 (One-Way Logging Road)	11,535.87
Jct. Hwy. 23 (Bertwell) to West Jct. Hwy. 3 (Hudson Bay)	103,583.42
Recreation and Tourist Facilities	3,263.16
Jct. Hwy. 23 to 14.8 km North (One-Way Logging Road)	10,542.04
East Jct. Hwy. 3 (Hudson Bay) to Manitoba Boundary	263,593.87
Recreation and Tourist Facilities	7,468.80

Highway No. 10 **($632,826.74)**

Manitoba Boundary to Jct. Hwy. 8 (Wroxton)	28,250.30
Calder Access	20,197.42
Jct. Hwy. 8 (Wroxton) to Jct. Hwy. 9 (Yorkton)	93,011.78
Jct. Hwy. 9 (Yorkton) to Jct. Hwy. 15 (Melville)	133,211.76
Yorkton (Queen Street) — Jct. Hwy. 10 to Jct. Hwy. 9	40,847.27
Jct. Hwy. 15 (Melville) to Jct. Hwy. 22	93,673.82
Recreation and Tourist Facilities	3,148.35
Westview Access	2,556.26
Jct. Hwy. 22 to North Jct. Hwy. 35 (Fort Qu'Appelle)	52,905.54
North Jct. Hwy. 35 (Fort Qu'Appelle) to Jct. Hwy. 1 (Balgonie)	165,024.24

Highway No. 11 **($1,655,276.65)**

Jct. Hwy. 6 (North of Regina) to Jct. Hwy. 20 (Lumsden)	179,447.12
Recreation and Tourist Facilities	18,477.13
Regina (Northwest) Scale Site	2,291.44
Regina (Pasqua St. North) Access	5,625.54
Regina Ring Road (NE Quadrant) Victoria Ave. East to Albert St. North	6,369.92
Jct. Hwy. 20 (Lumsden) to Jct. Hwy. 354 (Bethune)	71,014.69
Disley Access	7,588.88
Jct. Hwy. 354 (Bethune) to East Jct. Hwy. 2 (Findlater)	40,276.36
Recreation and Tourist Facilities	5,153.02
East Jct. Hwy. 2 (Findlater) to Aylesbury	76,463.17
Aylesbury to 3rd Meridian (South of Davidson)	310,099.17
Craik Access	1,642.53
Davidson (South) Access	1,312.21
Girvin Access	120.56
Aylesbury Access	2,693.89
3rd Meridian (South of Davidson) to Jct. Hwy. 15 (Kenaston)	160,358.35
Recreation and Tourist Facilities	754.06
Jct. Hwy. 15 (Kenaston) to Jct. Hwy. 211 (Dundurn)	156,832.07
Jct. Hwy. 211 (Dundurn) to North of South Jct. Hwy. 16 (Saskatoon)	88,694.38
South Jct. Hwy. 16 to North Jct. Hwy. 16	1,146.28
North Jct. Hwy. 16 (North of Saskatoon) to Jct. Hwy. 305 (Warman)	46,845.08
Jct. Hwy. 305 (Warman) to Jct. Hwy. 312 (Rosthern)	161,225.02
Osler Access	13.25
Neuanlage Access	18.55
Gruenthal Access	13,797.86
Blumenheim Access	53,421.96
Blumenthal Access	20,121.03
Jct. Hwy. 312 (Rosthern) to Jct. Hwy. 212 (Duck Lake)	43,753.88
Jct. Hwy. 212 (Duck Lake) to Jct. Hwy. 2 (South of Prince Albert)	174,570.80
Recreation and Tourist Facilities	532.57
MacDowall Access	4,615.88

Public Highways — Physical Maintenance — ***(Continued)***

Highway No. 12 **($483,818.31)**

Jct. Hwy. 11 (North of Saskatoon) to Jct. Hwy. 312 (East of Hepburn)	77,600.87
Hepburn Access	10,612.29
Gruenfeldt Access	50.35
Jct. Hwy. 312 (East of Hepburn) to Jct. Hwy. 40 (Blaine Lake)	133,980.25
Recreation and Tourist Facilities	6,649.93
Waldheim Access	22,252.30
Jct. Hwy. 40 (Blaine Lake) to Leask Grid Road	195,566.70
Leask Grid Road to Jct. Hwy. 3 (Shell Lake)	37,105.62

Highway No. 13 **($1,444,459.15)**

Manitoba Boundary to Jct. Hwy. 8 (Redvers)	86,782.59
Antler Access	3,456.73
Bellegarde Access	7,183.50
Jct. Hwy. 8 (Redvers) to East Jct. Hwy. 9 (Carlyle)	52,624.23
West Jct. Hwy. 9 (Carlyle) to Jct. Hwy. 47 (Stoughton)	113,780.96
Forget Access	89.20
Kisbey Access	144.79
Jct. Hwy. 47 (Stoughton) to 0.8 km West of Griffin	25,012.96
0.8 km West of Griffin to Jct. Hwy. 35 (Weyburn)	30,807.83
Recreation and Tourist Facilities	1,164.80
Weyburn Industrial Access	12,876.32
Jct. Hwy. 35 (Weyburn) to Jct. Hwy. 28 (West of Trossachs)	49,032.30
Trossachs Access	806.24
Jct. Hwy. 28 (West of Trossachs) to Jct. Hwy. 6 (East of Pangman)	48,089.54
Khedive Access	4,262.87
Jct. Hwy. 6 (East of Pangman) to Jct. Hwys. 34 & 334	106,901.63
Pangman Access	3,061.15
Ogema Access	3,047.97
Jct. Hwys. 34 & 334 to East Jct. Hwy. 36 (East of Verwood)	92,271.79
Viceroy Access	7,891.41
East Jct. Hwy. 36 (East of Verwood) to S. Jct. Hwy. 2 (Assiniboia)	93,426.41
Verwood Access	5,913.28
North Jct. Hwy. 2 (Assiniboia) to East Jct. Hwy. 58 (Lafleche)	74,783.00
Melaval Access	710.50
Limerick Access	7,508.25
East Jct. Hwy. 58 (Lafleche) to East Jct. Hwy. 19 (Kincaid)	77,035.57
Meyronne Access	2,001.90
Woodrow Access	334.98
Lafleche Access	34.66
East Jct. Hwy. 19 (Kincaid) to Jct. Hwy. 4 (Cadillac)	124,471.62
Ponteix Access	118.80
Aneroid Access	953.02
Jct. Hwy. 4 (Cadillac) to North Jct. Hwy. 37 (North of Shaunavon)	71,076.32
Admiral Access	1,940.63
South Jct. Hwy. 37 (Shaunavon) to Railroad Crossing West of Eastend	40,532.27
Railroad Crossing West of Eastend to East Jct. Hwy. 21 (Robsart)	124,678.79
East Jct. Hwy. 21 (Robsart) to West Jct. Hwy. 21 (Govenlock)	128,256.15
West Jct. Hwy. 21 (Govenlock) to Alberta Boundary	41,394.19

Highway No. 14 **($911,726.74)**

Jct. Hwy. 16 (Saskatoon) to Jct. Hwy. 7 (W. of Saskatoon)	22,634.09
Jct. Hwy. 7 (West of Saskatoon) to 0.8 km West of Asquith	90,633.40
0.8 km West of Asquith to Perdue	69,777.61
Perdue to West Jct. Hwy. 4 (Biggar)	45,301.47
West Jct. Hwy. 4 (Biggar) to Landis	117,197.77
Landis to Jct. Hwy. 29 (Wilkie)	114,394.70
Jct. Hwy. 29 (Wilkie) to Jct. Hwy. 21 (Unity)	65,802.93
Scott Access	22,496.97
Jct. Hwy. 21 (Unity) to 28.8 km West of Jct. Hwy. 21	131,351.50
Recreation and Tourist Facilities	5,792.24
28.8 km West of Jct. Hwy. 21 to Alberta Boundary	164,688.65
Senlac Access	58,582.76
Evesham Access	3,072.65

Highway No. 15 **($1,368,703.53)**

Jct. Hwy. 16 (Southeast of Bredenbury) to Jct. Hwy. 9	103,245.24
Jct. Hwy. 9 to Jct. Hwy. 10 (Melville)	177,488.22
Jct. Hwy. 10 (Melville) to Jct. Hwy. 52 (North of Ituna)	165,743.96
Jct. Hwy. 52 (North of Ituna) to Jct. Hwy. 35 (East of Leross)	48,543.72
Jct. Hwy. 35 (East of Leross) to South Jct. Hwy. 6 (Raymore)	128,989.68
Punnichy Access	1,627.02
North Jct. Hwy. 6 (Raymore) to South Jct. Hwy. 20 (Hatfield)	82,458.50

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 15 — (Concluded)

North Jct. Hwy. 20 (Nokomis) to Jct. Hwy. 2	45,135.03
Jct. Hwy. 2 to Jct. Hwy. 11 (Kenaston)	317,449.43
Jct. Hwy. 11 (Kenaston) to Jct. Hwy. 19	40,809.80
Jct. Hwy. 19 to West Abutment Outlook Bridge (South Sask. River)	58,623.84
West Abutment Outlook Bridge to Jct. Hwy. 42 (East of Milden)	44,317.98
Conquest Access	48,099.29
Bounty Access	31,795.95
Jct. Hwy. 42 (East of Milden) to Jct. Hwy. 4 (South of Rosetown)	64,498.54
Milden Access	9,877.33

Highway No. 16 **($2,167,394.71)**

Manitoba Boundary to West Jct. Hwys. 8 & 80 (Churchbridge)	111,589.25
Marchwell Access	3,695.48
West Jct. Hwys. 8 & 80 (Churchbridge) to Jct. Hwy. 9 (Yorkton)	169,128.61
Saltcoats Access	3,727.09
Jct. Hwy. 10 (Yorkton) to Jct. Hwy. 47 (Springside)	35,029.55
Jct. Hwy. 47 (Springside) to Insinger	128,550.66
Insinger to 2.5 km East of Tuffnell	114,795.93
Recreation and Tourist Facilities	4,375.98
Sheho Access	2,342.89
2.5 km East of Tuffnell to Jct. Hwy. 35 (Elfros)	131,187.15
Recreation and Tourist Facilities	3,205.42
Leslie Access	3,462.27
Jct. Hwy. 35 (Elfros) to South Jct. Hwy. 6 (Dafoe)	79,554.43
Mozart Access	3,678.98
North Jct. Hwy. 6 (N. of Dafoe) to West Jct. Hwy. 20 (E. of Guernsey)	134,002.25
Recreation and Tourist Facilities	2,520.98
West Jct. Hwy. 20 (East of Guernsey) to Jct. Hwy. 2	86,095.29
Jct. Hwy. 2 to South Jct. Hwy. 11 (Southeast of Saskatoon)	181,751.71
Recreation and Tourist Facilities	3,851.88
Potash Company of America Mine Access	5,389.67
Bradwell Access	12,332.37
South Jct. Hwy. 11 (Saskatoon) to Jct. Hwy. 14 (22nd St. Saskatoon)	63,973.46
Jct. Hwy. 14 (22nd St. Saskatoon) to North Jct. Hwy. 11 (Saskatoon)	65,321.59
North Jct. Hwy. 11 to West Abutment of Borden Bridge (North Sask. River)	147,044.85
Jct. Hwy. 16 to Jct. Hwy. 305 (South of Dalmeny)	30,880.62
West Abutment of Borden Bridge (N. Sask River) to Jct. Hwy. 340 (Radisson)	30,856.39
Jct. Hwy. 340 (Radisson) to Denholm	226,801.42
Denholm to North Jct. Hwy. 4 (North Battleford)	90,279.35
Jct. Hwy. 16 (North Battleford) to Jct. Hwy. 4 (North Battleford)	6,707.07
Jct. Hwy. 16 (North Battleford) to Jct. Hwys. 4 & 40 (Battleford)	20,279.45
South Jct. Hwy. 4 (Battleford) to Bresaylor	62,734.66
Delmas Access	796.54
Bresaylor to Jct. Hwy. 21 (Maidstone)	46,845.50
Paynton Access	7,424.34
Jct. Hwy. 21 (Maidstone) to Marshall	80,286.36
Marshall Access	3,883.22
Marshall to Jct. Hwy. 17 (Alberta Boundary in Lloydminster)	62,270.40
Lloydminster (Marshall) Scale Site	741.65

Highway No. 17 **($217,853.53)**

Jct. Hwy. 14 (Northwest of Macklin) to West Jct. Alberta Hwy.	49,868.79
East Jct. Alberta Hwy. 14 to 0.8 km North of Lone Rock Access	22,628.40
Lone Rock Access	13,448.90
0.8 km North of Lone Rock Access to Jct. Hwy. 16 (Lloydminster)	68,646.58
Jct. Hwy. 16 (Lloydminster) to Jct. Hwy. 3	41,645.71
Jct. Hwy. 3 to South Bank of North Saskatchewan River	8,524.53
North Bank of North Saskatchewan River to Onion Lake	13,090.62

Highway No. 18 **($1,665,788.72)**

Manitoba Boundary to East Jct. Hwy. 8 (Carievale)	23,016.36
East Jct. Hwy. 8 (Carievale) to East Jct. Hwy. 9 (West of Oxbow)	126,677.19
Glen Ewen Access	7,977.38
East Jct. Hwy. 9 (West of Oxbow) to Jct. Hwy. 39 (West of Bienfait)	48,495.95
Frobisher Access	4,640.42
Jct. Hwy. 47 (Estevan) to Jct. Hwy. 350 (Torquay)	51,772.06
Boundary Dam Power Station Access	1,043.63
Jct. Hwy. 350 (Torquay) to Jct. Hwy. 35 (Oungre)	15,194.09
Bromhead Access	15,283.51
Jct. Hwy. 35 to Jct. Hwy. 28 (Lake Alma)	121,872.80
Beaubier Access	6,186.08

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 18 — (Concluded)

Jct. Hwy. 28 (Lake Alma) to North Jct. Hwy. 6 (South of Minton)	26,672.00
Gladmar Access	301.62
South Jct. Hwy. 6 to Jct. Hwy. 34 (Southeast of Big Beaver)	115,000.64
Jct. Hwy. 34 (S.E. of Big Beaver) to East Jct. Hwy. 36 (East Poplar)	37,257.42
Big Beaver Access	5,794.90
West Jct. Hwy. 36 (Hart) to East Jct. Hwy. 2 (Rockglen)	57,906.08
Fife Lake Access	5,535.50
West Jct. Hwy. 2 (Killdeer) to Jct. Hwy. 358 (Wood Mountain)	83,713.37
Jct. Hwy. 358 (Wood Mountain) to Jct. Hwy. 19 (East of Mankota)	183,659.80
McCord Access	2,509.20
Jct. Hwy. 19 (East of Mankota) to Ponteix Grid	65,972.83
Ponteix Grid to North Jct. Hwy. 4 (Val Marie)	68,663.57
South Jct. Hwy. 4 (Masefield) to East Jct. Hwy. 37 (Climax)	245,174.55
Bracken Access	2,640.57
North Jct. Hwy. 37 (Climax) to 4.7 km West of Divide	198,585.64
Friggstad Mfg. Plant Access	12,852.41
4.7 km West of Divide to Jct. Hwy. 13 (Robsart)	131,389.15

Highway No. 19 **($955,425.25)**

Jct. Hwy. 18 (East of Mankota) to West Jct. Hwy. 13 (Kincaid)	66,024.96
Kincaid Access	2,591.61
East Jct. Hwy. 13 (Kincaid) to South Jct. Hwy. 43	30,311.51
South Jct. Hwy. 43 to West Jct. Hwy. 1 (East of Morse)	309,799.54
East Jct. Hwy. 1 (Chaplin) to West Jct. Hwy. 42 (Central Butte)	174,789.26
East Jct. Hwy. 42 to Elbow	198,274.61
Recreation and Tourist Facilities	187.00
Elbow to Jct. Hwy. 15	169,898.33
Recreation and Tourist Facilities	3,548.43

Highway No. 20 **($730,323.33)**

Lumsden (James St.) to Jct. Hwy. 22 (South of Bulyea)	46,721.82
Recreation and Tourist Facilities	6,334.80
Jct. Hwy. 22 (South of Bulyea) to South Jct. Hwy. 15 (Hatfield)	90,848.27
Duval Access	2,682.63
Bulyea Access	1,016.94
South Jct. Hwy. 15 (Hatfield) to East Jct. Hwy. 16 (East of Lanigan)	59,896.43
West Jct. Hwy. 16 (East of Guernsey) to Jct. Hwy. 5 (Humboldt)	118,427.56
Jct. Hwy. 5 (Humboldt) to Pilger	62,072.46
Pilger to Jct. Hwy. 320 (South of Crystal Springs)	155,910.83
Yellow Creek Access	5,853.01
Tway Access	19,030.28
Middle Lake Access	1,760.75
St. Benedict Access	41,530.61
Jct. Hwy. 320 (S. of Crystal Springs) to Jct. Hwy. 3 (E. Birch Hills)	118,236.94

Highway No. 21 **($1,949,572.12)**

International Boundary (Willow Creek) to West Jct. Hwy. 13 (Govenlock)	22,391.70
East Jct. Hwy. 13 (West of Robsart) to Jct. Hwy. 221 (Cypress Hills)	70,061.21
Jct. Hwy. 221 (Cypress Hills) to Maple Creek (Jasper Avenue)	68,815.15
Maple Creek (Jasper Ave.) to Jct. Hwy. 1	34,136.62
Jct. Hwy. 1 to Jct. Hwy. 371 (Fox Valley)	295,139.92
Golden Prairie Access	55,253.86
Jct. Hwy. 371 (Fox Valley) to Jct. Hwy. 32 (Leader)	66,058.07
Mendham Access	10,563.13
Jct. Hwy. 32 (Leader) to West Jct. Hwy. 44 (Eatonia)	221,405.45
East Jct. Hwy. 44 (Glidden) to Jct. Hwy. 7 (Kindersley)	106,134.28
Jct. Hwy. 7 (Kindersley) to South Jct. Hwy. 31 (South of Kerrobert)	54,520.21
South Jct. Hwy. 31 (South of Kerrobert) to East Jct. Hwy. 51 (Kerrobert)	15,226.08
East Jct. Hwy. 51 (Kerrobert) to Jct. Hwy. 14 (Unity)	78,160.02
Tramping Lake Access	409.67
Jct. Hwy. 14 (Unity) to East Jct. Hwy. 40 (Wilbert)	161,934.48
Unity Access	6,813.65
West Jct. Hwy. 40 (Baldwinton) to Jct. Hwy. 16 (Maidstone)	146,360.94
Jct. Hwy. 16 (Maidstone) to East Jct. Hwy. 3 (North of Bolney)	253,831.53
West Jct. Hwy. 3 (Paradise Hill) to Bronson Lake Access Road	128,410.21
Bronson Lake Access Road to Makwa Lake Grid	31,909.65
Recreation and Tourist Facilities	2,895.45
Makwa Lake Grid to Jct. Hwy. 55 (Pierceland)	46,409.83
Jct. Hwy. 55 (Pierceland) to Meadow Lake Prov. Park	72,731.01

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 22 **($531,469.27)**

Manitoba Border to South Jct. Hwy. 8 (North of Spy Hill)	29,105.49
North Jct. Hwy. 8 (East of Gerald) to East Jct. Hwy. 9 (Stockholm)	54,272.42
Gerald Access	5,295.34
Atwater Access	35,791.53
West Jct. Hwy. 9 (N. of Dubuc) to South Jct. Hwy. 47 (S. of Killaly)	24,896.18
North Jct. Hwy. 47 (Killaly) to Jct. Hwy. 10	252,196.01
Recreation and Tourist Facilities	2,400.36
Killaly Access	762.34
Jct. Hwy. 35 (Lipton) to Jct. Hwy. 6 (Southey)	99,758.10
Dysart Access	1,357.16
Markinch Access	1,513.66
Jct. Hwy. 6 (Southey) to Jct. Hwy. 20 (South of Bulyea)	24,120.68

Highway No. 23 **($945,855.58)**

Jct. Hwy. 9 (Bertwell) to Somme	262,986.34
Somme to Jct. Hwy. 38 (Chelan)	53,262.58
Jct. Hwy. 38 (Chelan) to South Jct. Hwy. 3 (South of Crooked River)	161,587.37
North Jct. Hwy. 3 (Crooked River) to Jct. Hwy. 55	340,949.93
Zenon Park Access	127,069.36

Highway No. 24 **($446,944.37)**

Jct. Hwy. 3 (Spiritwood) to Leoville	254,036.79
Recreation and Tourist Facilities	442.41
Leoville Access	16.00
Leoville to Pelican Beach Picnic Site (Chitek Lake)	192,449.17

Highway No. 25 **($266,642.73)**

Jct. Hwy. 3 (Birch Hills) to Jct. Hwy. 2 (St. Louis)	266,183.10
Hagen Access	459.63

Highway No. 26 **($981,184.40)**

Jct. Hwy. 4 to Meota	51,699.09
Meota to South Jct. Hwy. 3 (Turtleford)	140,898.34
Recreation and Tourist Facilities	6,911.10
Vawn Access	2,642.40
South Jct. Hwy. 3 (Turtleford) to North Jct. Hwy. 3 (St. Walburg)	86,696.59
North Jct. Hwy. 3 (S. of St. Walburg) to Jct. Hwy. 304 (S. of Loon Lake)	400,195.45
Recreation and Tourist Facilities	5,363.72
Jct. Hwy. 304 (South of Loon Lake) to Jct. Hwy. 224 (Goodsoil)	271,494.45
Recreation and Tourist Facilities	15,283.26

Highway No. 27 **($71,204.62)**

Jct. Hwy. 2 to Jct. Hwy. 41 (Aberdeen)	69,649.73
Vonda Access	1,554.89

Highway No. 28 **($188,583.70)**

Jct. Hwy. 18 (Lake Alma) to Jct. Hwy. 377 (Radville)	159,154.51
Jct. Hwy. 377 (Radville) to Jct. Hwy. 13 (West of Trossachs)	29,429.19

Highway No. 29 **($118,578.39)**

Jct. Hwy. 14 (Wilkie) to 24.0 km North of Wilkie	62,617.80
Recreation and Tourist Facilities	766.09
24.0 km North of Wilkie to Jct. Hwy. 40 (Battleford)	55,194.50

Highway No. 30 **($428,155.45)**

Eston Riverside Regional Park to Jct. Hwy. 44 (Eston)	148,246.38
Jct. Hwy. 44 (Eston) to Jct. Hwy. 7 (North of Brock)	279,909.07

Highway No. 31 **($757,104.80)**

Jct. Hwy. 4 to Plenty	136,300.98
Herschel Access	1,774.48
Plenty to South Jct. Hwy. 21	125,480.06
Dodsland Access	8,790.45
West Jct. Hwys. 21 & 51 (Kerrobert) to 1.0 km Northwest of Salvador	204,804.72
Salvador Access	47.06
1.0 km Northwest of Salvador to Jct. Hwy. 14 (Macklin)	277,999.02
Primate Access	1,468.87
Denzil Access	439.16

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 32 **($332,578.25)**

Jct. Hwy. 1 to Success	24,132.93
Success to Cabri	24,652.58
Pennant Access	2,698.25
Cabri to Lancer	102,956.44
Abbey Access	3,323.87
Lancer to Jct. Hwy. 21 (Leader)	174,814.18

Highway No. 33 **($398,217.87)**

Jct. Hwy. 47 (Stoughton) to Fillmore	49,559.50
Fillmore to Jct. Hwy. 35 (Francis)	88,883.31
Osage Access	984.76
Tyvan Access	1,329.29
Jct. Hwy. 35 (Francis) to Kronau	167,478.83
Lajord Access	682.12
Kronau to Regina (Arcola St. & Victoria Ave.)	89,300.06

Highway No. 34 **($179,508.35)**

International Boundary (Port of Big Beaver) to Bengough	63,745.15
Bengough to Jct. Hwys. 13 & 334	115,763.20

Highway No. 35 **($2,230,595.71)**

International Boundary (Port of Oungre) to Jct. Hwy. 18 (Oungre)	126,110.85
Jct. Hwy. 18 (Oungre) to 1.6 km South of Colgate Access	161,406.00
1.6 km South of Colgate Access to Jct. Hwy. 13 (Weyburn)	28,711.87
Colgate Access	15,984.36
Goodwater Access	34,460.09
Jct. Hwy. 13 (Weyburn) to Jct. Hwy. 33 (Francis)	229,420.32
Jct. Hwy. 33 (Francis) to Jct. Hwy. 48	61,595.72
Francis Access	920.03
Jct. Hwy. 48 to East Jct. Hwy. 1 (Qu'Appelle)	84,828.46
West Jct. Hwy. 1 (Qu'Appelle) to South Jct. Hwy. 10	24,896.64
North Jct. Hwy. 10 (Ft. Qu'Appelle) to Jct. Hwy. 22 (Lipton)	42,583.54
Jct. Hwy. 22 (Lipton) to Jct. Hwy. 15 (Leross)	72,569.71
Jct. Hwy. 15 (Leross) to Jct. Hwy. 16 (Elfros)	109,896.01
Wishart Access	22,873.21
Jct. Hwy. 16 (Elfros) to Jct. Hwy. 5 (Wadena)	62,593.23
Jct. Hwy. 5 (Wadena) to Jct. Hwy. 49 (South of Fosston)	85,679.37
Jct. Hwy. 49 (South of Fosston) to Jct. Hwy. 349	139,507.54
Jct. Hwy. 349 to Jct. Hwy. 3 (Tisdale)	102,182.10
Sylvania Access	31,605.08
McKague Access	9,653.64
Jct. Hwy. 3 (Tisdale) to Jct. Hwy. 335 (Armley)	110,581.36
Ridgedale Access	59,265.44
Jct. Hwy. 335 (Armley) to South Jct. Hwy. 55 (Nipawin)	203,398.11
Recreation and Tourist Facilities	212.81
Nipawin Access (Via C.P.R. Bridge)	41,715.65
Aylsham Access	163,523.74
North Jct. Hwy. 55 (White Fox) to 36.2 km Northeast	198,195.23
Recreation and Tourist Facilities	6,225.60

Highway No. 36 **($431,043.61)**

International Boundary (Port of Coronach) to North Jct. Hwy. 18 (Hart)	30,031.85
North Jct. Hwy. 18 (Hart) to West Jct. Hwy. 13 (West of Verwood)	127,617.39
East Jct. Hwy. 13 (East of Verwood) to Jct. Hwy. 2 (East of Crestwynd)	231,164.59
Ormiston Access	42,229.78

Highway No. 37 **($441,648.91)**

International Boundary (Port of Climax) to East Jct. Hwy. 18 (Climax)	32,939.58
East Jct. Hwy. 18 (Climax) to South Jct. Hwy. 13 (Shaunavon)	109,068.80
South Jct. Hwy. 13 (Shaunavon) to Jct. Hwy. 1 (Gull Lake)	142,888.91
Jct. Hwy. 1 (Gull Lake) to West Jct. Hwy. 332	66,433.16
East Jct. Hwy. 332 to Jct. Hwy. 32 (Cabri)	90,318.46

Highway No. 38 **($414,601.68)**

Jct. Hwy. 49 (Kelvington) to East of Perigord	228,213.43
East of Perigord to Jct. Hwy. 23 (Chelan)	57,722.44
Recreation and Tourist Facilities	10,116.96
Jct. Hwy. 5 (Kuroki) to Jct. Hwy. 49 (Kelvington)	118,548.85

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 39 **($565,536.34)**

International Boundary (North Portal) to Jct. Hwy. 18 (Bienfait)	78,047.76
Recreation and Tourist Facilities	404.86
Roche Percee Access	1,490.65
Jct. Hwy. 18 (Bienfait) to West Jct. Hwy. 47 (Estevan)	47,199.52
West Jct. Hwy. 47 (Estevan) to Midale	83,262.22
Recreation and Tourist Facilities	1,430.59
Hitchcock Access	21.45
Midale to Jct. Hwy. 35 (Weyburn)	53,821.65
Jct. Hwy. 35 (Weyburn) to Yellow Grass	65,516.07
Yellow Grass to North Jct. Hwy. 6 (Corinne)	146,529.56
North Jct. Hwy. 6 (Corinne) to South of Pitman	51,398.49
South of Pitman to Jct. Hwys. 1 & 301	36,413.52

Highway No. 40 **($1,000,650.37)**

Jct. Hwy. 3 (West of Shellbrook) to Jct. Hwy. 12 (Blaine Lake)	170,432.72
Jct. Hwy. 12 (Blaine Lake) to Jct. Hwy. 340 (Hafford)	158,380.95
Recreation and Tourist Facilities	19,732.00
Krydor Access	10,819.56
Hafford Access	2,509.66
Jct. Hwy. 340 (Hafford) to Jct. Hwy. 16 (North Battleford)	166,189.86
Recreation and Tourist Facilities	3,863.37
Speers Access	18,514.51
Jct. Hwy. 4 (Battleford) to East Jct. Hwy. 21 (Wilbert)	225,045.71
Cut Knife Access	1,758.99
Rockhaven Access	73,018.73
East Jct. Hwy. 21 (Wilbert) to Neilburg	98,812.46
Neilburg to Alberta Boundary	51,571.85

Highway No. 41 **($346,680.19)**

Melfort to Jct. Hwy. 20	26,135.38
Jct. Hwy. 20 to Jct. Hwy. 2 (Wakaw)	51,130.73
Jct. Hwy. 2 (Wakaw) to Jct. Hwy. 27 (Aberdeen)	127,299.88
Jct. Hwy. 27 (Aberdeen) to Jct. Hwy. 5 (East of Saskatoon)	140,621.93
Aberdeen Access	1,492.27

Highway No. 42 **($493,936.25)**

Jct. Hwy. 2 (Tuxford) to Keeler	40,644.46
Keeler to East Jct. Hwy. 19	194,275.69
East Jct. Hwy. 19 to East Bank of Diefenbaker Lake	78,872.41
Riverhurst Access	1,048.82
Lawson Access	1,645.44
West Bank of Diefenbaker Lake to Jct. Hwy. 342 (North of Beechy)	78,301.12
Recreation and Tourist Facilities	1,261.14
Jct. Hwy. 342 (North of Beechy) to Jct. Hwy. 15 (East of Milden)	97,887.17

Highway No. 43 **($510,659.97)**

Jct. Hwy. 2 (South of Mossbank) to East Jct. Hwy. 58 (Gravelbourg)	73,516.00
Mazenod Access	2,345.35
Palmer Access	5,535.85
East Jct. Hwy. 58 (Gravelbourg) to South Jct. Hwy. 19	243,997.90
North Jct. Hwy. 19 to Jct. Hwy. 4 (West of Neville)	183,804.87
Neville Access	1,460.00

Highway No. 44 **($947,365.12)**

Jct. Hwy. 11 (Davidson) to South Jct. Hwy. 19 (Loreburn)	85,116.97
North Jct. Hwy. 19 to South Jct. Hwy. 45 (West of Gardiner Dam)	65,331.49
North Jct. Hwy. 45 (Macrorie) to East Jct. Hwy. 42 (Dinsmore)	41,505.50
West Jct. Hwy. 42 (W. of Dinsmore) to N. Jct. Hwy. 4 (N. of Elrose)	109,137.65
Wiseton Access	376.18
South Jct. Hwy. 4 (Elrose) to Jct. Hwy. 30 (Eston)	88,353.52
Plato Access	237.60
Jct. Hwy. 30 (Eston) to East Jct. Hwy. 21 (Glidden)	69,839.22
Glidden Access	1,816.44
East Jct. Hwy. 21 (Glidden) to Mantario	277,657.36
Mantario to Jct. Hwy. 7 (Alsask)	203,162.87
Recreation and Tourist Facilities	2,814.03
Alsask Access	2,016.29

Highway No. 45 **($434,067.27)**

Jct. Hwy. 42 (Lucky Lake) to Jct. Hwy. 373 (Birsay)	40,246.81
Jct. Hwy. 373 (Birsay) to South Jct. Hwy. 44 (West of Gardiner Dam)	130,926.23
Dunblane Access	36,219.55
South Jct. Hwy. 44 (W. Gardiner Dam) to East Jct. Hwy. 15 (W. Outlook)	115,506.06
West Jct. Hwy. 15 (West of Outlook) to Jct. Hwy. 7 (Delisle)	111,168.62

Public Highways — Physical Maintenance — ***(Continued)***

Highway No. 46 **($65,808.09)**	
Regina to Jct. Frankslake Grid Road	53,563.08
Jct. Hwy. 46 to Inland Cement Ind. Ltd.	12,245.01
Highway No. 47 **($897,185.62)**	
International Boundary (Port of Estevan Hwy.) to East Jct. Hwy. 39 (Estevan)	42,495.59
Recreation and Tourist Facilities	10,061.03
West Jct. Hwy. 39 (Estevan) to Jct. Hwy. 13 (Stoughton)	130,066.51
Jct. Hwy. 13 (Stoughton) to Jct. Hwy. 48 (Kegworth)	104,095.67
Corning Access	7,031.45
Jct. Hwy. 48 (Kegworth) to West Jct. Hwy. 1 (East of Summerberry)	75,434.44
East Jct. Hwy. 1 (Grenfell) to South Jct. Hwy. 22 (S. of Killaly)	122,273.47
South Jct. Hwy. 22 (S. of Killaly) to South Jct. Hwy. 10 (Melville)	54,818.24
North Jct. Hwy. 10 (Melville) to Jct. Hwy. 52 (Willowbrook)	40,141.06
Jct. Hwy. 52 (Willowbrook) to Jct. Hwy. 16 (Springside)	26,093.90
Jct. Hwy. 16 (Springside) to Jct. Hwy. 5 (Buchanan)	209,479.37
Jct. Hwy. 5 (Buchanan) to Jct. Hwy. 49 (Preeceville)	75,194.89
Highway No. 48 **($526,883.33)**	
Manitoba Boundary to Jct. Hwy. 8 (Fairlight)	68,174.63
Maryfield Access	721.54
Jct. Hwy. 8 (Fairlight) to South Jct. Hwy. 9	106,936.91
Fairlight Access	4,818.39
North Jct. Hwy. 9 (East of Kennedy) to Jct. Hwy. 47 (Kegworth)	141,533.48
Jct. Hwy. 47 (Kegworth) to Jct. Hwy. 35 (West of Odessa)	92,630.39
Candiac Access	1,421.03
Jct. Hwy. 35 (West of Odessa) to Jct. Hwy. 1 (White City)	109,626.45
Davin Access	899.11
White City Access	121.40
Highway No. 49 **($410,452.14)**	
Manitoba Boundary to East Jct. Hwy. 8 (Pelly)	71,808.94
East Jct. Hwy. 8 (Pelly) to East Jct. Hwy. 9 (Vicinity of Stenen)	84,911.41
Hyas Access	4,076.51
Stenen Access	6,816.58
West Jct. Hwy. 9 (Preeceville) to Okla	103,242.33
Hazel Dell Access	14,862.12
Okla to Jct. Hwy. 38 (South of Kelvington)	91,379.43
Jct. Hwy. 38 (South of Kelvington) to Jct. Hwy. 35	33,354.82
Highway No. 51 **($616,810.79)**	
Jct. Hwy. 4 (Biggar) to 11.2 km West of Kelfield	213,446.16
Ruthilda Access	3,128.27
Handel (Wagner St. & Dominion Ave.) Access	35,312.05
11.2 km West of Kelfield to Jct. Hwy. 21 (Kerrobert)	80,520.65
West Jct. Hwys. 21 & 31 (Kerrobert) to Major	93,367.34
Major Access	3,001.28
Major to the Alberta Boundary	188,035.04
Highway No. 52 **($138,905.49)**	
Jct. Hwy. 10 (Yorkton) to Jct. Hwy. 47 (Willowbrook)	37,750.67
Jct. Hwy. 47 (Willowbrook) to Jct. Hwy. 15 (North of Ituna)	62,232.99
Jedburgh Access	38,921.83
Highway No. 54 **($50,539.87)**	
Jct. Hwy. 11 to Regina Beach (Railroad Crossing)	48,646.36
Buena Vista Access	1,893.51
Highway No. 55 **($2,073,460.26)**	
Jct. Hwy. 9 to 2.9 km South of Shoal Lake Indian Reservation	55,058.22
2.9 km South of Shoal Lake Indian Reservation to East of Smokey Burn	77,710.80
Shoal Lake Access	2,141.52
Redearth Lake Access	12,382.21
East of Smokey Burn to Jct. Hwy. 123	209,063.01
Jct. Hwy. 123 to South Jct. Hwy. 35 (Nipawin)	49,642.71
South Jct. Hwy. 35 (Nipawin) to North Jct. Hwy. 35 (White Fox)	42,649.11
North Jct. Hwy. 35 (White Fox) to Jct. Hwy. 106 (Smeaton)	126,097.23
Choiceland Access	11,914.67
Snowden Access	2,258.35
Garrick Access	8,016.48
Jct. Hwy. 106 (Smeaton) to Jct. Hwy. 120 (Meath Park)	100,167.63
Recreation and Tourist Facilities	30.30
Weirdale Access	3,466.41
Jct. Hwy. 120 (Meath Park) to CNR Crossing West of Hwy. 2 (Prince Albert)	117,964.16

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 55 — (Concluded)

Jct. Hwy. 55 (P.A. Pulp Mill) to Jct. Hwy. 2 (South of Spruce Home)	105,699.63
Meath Park Access	3,300.02
Jct. Hwy. 3 (Shellbrook) to Debden	157,063.92
Debden to Big River (Main & 4th)	177,793.80
Bodmin to 33.3 km North	2,636.60
Big River (Main & 4th) to Jct. Hwy. 924	183,620.44
Jct. Hwy. 924 to Jct. Hwy. 155 (Green Lake)	53,551.56
Recreation and Tourist Facilities	8,797.59
Jct. Hwy. 155 (Green Lake) to East Jct. Hwy. 4 (Meadow Lake)	172,928.81
Green Lake Fire Tower Access	531.65
Eagles Lake Access	663.95
East Jct. Hwy. 55 (Green Lake) to West Jct. Hwy. 55	5,450.90
East Jct. Hwy. 4 (Meadow Lake) to South Jct. Hwy. 26	271,037.69
Recreation and Tourist Facilities	2,301.59
North Jct. Hwy. 26 (Peerless) to Alberta Boundary	109,519.30

Highway No. 56 **($128,920.58)**

Jct. Hwy. 1 (Indian Head) to West Abutment of Qu'Appelle River Bridge	57,505.89
West Abutment of Qu'Appelle River Bridge to Jct. Hwy. 35 (Ft. Qu'Appelle)	47,980.83
Recreation and Tourist Facilities	215.84
Jct. Hwy. 56 (Lebret) to Jct. Hwy. 10 (West of Balcarres)	3,137.86
Jct. Hwy. 35 (Ft. Qu'Appelle) to Jct. Hwy. 210 (Echo Valley Provincial Park)	19,002.07
Recreation and Tourist Facilities	211.63
Pasqua Lake Access	866.46

Highway No. 57 **($116,916.95)**

Manitoba Boundary (Duck Mtn. Prov. Park)to Jct. Hwy. 5 (E. of Kamsack)	93,854.50
Recreation and Tourist Facilities	23,062.45

Highway No. 58 **($588,692.59)**

Jct. Hwy 18 (W. of Fir Mountain) to West Jct. Hwy. 13 (Lafleche)	222,121.90
East Jct. Hwy. 13 (Lafleche) to East Jct. Hwy. 43 (Gravelbourg)	69,681.71
West Jct. Hwy. 43 (Gravelbourg) to Jct. Hwy. 363	246,763.95
Jct. Hwy. 363 (Shamrock) to Jct. Hwy. 1 (Chaplin)	50,125.03

Highway No. 60 **($61,520.34)**

Pike Lake Provincial Park to Jct. Hwy. 7	49,701.80
Recreation and Tourist Facilities	11,818.54

Highway No. 80 **($129,786.47)**

Jct. Hwy. 22 (Esterhazy) to Jct. Hwy. 16 (Churchbridge)	110,664.51
International Minerals Corporation Mine K-1 Access	15,582.74
Yarbo Access	3,539.22

Highway No. 99 **($53,062.50)**

Jct. Hwy. 6 to Jct. Hwy. 20 (Craven)	53,062.50

Highway No. 102 **($617,959.36)**

Jct. Hwy. 2 (La Ronge) to South Abutment of Nemeiben River Bridge	78,351.04
Recreation and Tourist Facilities	15,564.21
South Jct. Hwy. 102 to North Jct. Hwy. 102 (Sucker River)	1,591.30
S. Abut. of Nemeiben River Bridge to S. Abutment of Churchill River Bridge	137,878.39
Recreation and Tourist Facilities	90.90
South Abutment of Churchill River Bridge to Island Lake Creek	106,132.36
Recreation and Tourist Facilities	616.20
Island Lake Creek to Waddy River Bridge	127,831.24
Waddy River Bridge to Reindeer Lake	140,953.33
Recreation and Tourist Facilities	168.24
Southend Access	8,782.15

Highway No. 106 **($1,611,369.04)**

Jct. Hwy. 55 (Smeaton) to Jct. Hwy. 120 (Nipawin Provincial Park)	140,042.50
Recreation and Tourist Facilities	13,792.35
Jct. Hwy. 120 (Nipawin Provincial Park) to Jct. Hwy. 165	187,133.06
Recreation and Tourist Facilities	26,260.62
Little Bear Lake South Access	9,886.88
Jct. Hwy. 165 to 241.4 km (6.6 km East of Deschambault)	725,336.23
Recreation and Tourist Facilities	209.40
Jct. Hwy. 106 & 165 to Jct. Hwy. 106 (Old 106-03)	51,570.63
241.4 km (6.6 km East of Deschambault) to Jct. Hwy. 135	285,318.15
Recreation and Tourist Facilities	2,605.36
Jct. Hwy. 135 to Jct. Hwy. 167 (Creighton)	164,527.26
Recreation and Tourist Facilities	4,686.60

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 120 **($372,653.35)**	
Jct. Hwy. 55 (Meath Park) to Candle Lake Access	50,899.99
Recreation and Tourist Facilities	16,250.12
Candle Lake Access to Jct. Hwy. 106 (Nipawin Provincial Park)	297,108.83
Recreation and Tourist Facilities	8,394.41
Highway No. 123 **($627,483.31)**	
Jct. Hwy. 55 to Squaw Rapids Power Station Access	356,587.16
Recreation and Tourist Facilities	1,641.31
Tobin Lake Dam Access	373.40
Squaw Rapids Power Station Access to South Ferry App. at Pemmican Portage	203,452.44
Cumberland House Access	43,771.74
Cumberland House Access Roads	20,748.36
Cumberland House North Ice Road	908.90
Highway No. 135 **($315,024.99)**	
Jct. Hwy. 106 to Pelican Narrows	167,905.42
Recreation and Tourist Facilities	8,010.26
Pelican Narrows to Sandy Bay	135,324.66
Recreation and Tourist Facilities	3,784.65
Highway No. 155 **($1,001,410.63)**	
Jct. Hwy. 55 (Green Lake) to Jct. Hwy. 165	347,198.91
Recreation and Tourist Facilities	1,216.02
Buffin Road	1,628.35
Bouvier Road	653.50
Jct. Hwy. 165 to East Abutment of Buffalo Narrows Bridge	325,841.35
Recreation and Tourist Facilities	1,610.05
Mink Ranch (Mile 106) Access	1,049.69
Fred Thompson Access	664.83
East Abutment of Buffalo Narrows Bridge to La Loche	310,957.73
Recreation and Tourist Facilities	9,765.30
Jct. Hwy. 155 (Taylor Lake) to Peter Pond Lake	824.90
Highway No. 165 **($626,511.13)**	
Jct. Hwy. 106 to Jct. Hwy. 2	102,033.58
Jct. Hwy. 2 to Jct. Hwy. 910	223,773.18
Jct. Hwy. 910 to Jct. Hwy. 914	132,677.28
Jct. Hwy. 914 to Jct. Hwy. 155	164,012.76
Recreation and Tourist Facilities	3,405.58
Sagamiak Road	608.75
Highway No. 167 **($259,830.29)**	
Sturgeon Weir River to Denare Beach	45,341.68
Sturgeon Landing Access	3,130.63
Denare Beach to Manitoba Boundary (Flin Flon)	203,491.53
Recreation and Tourist Facilities	4,883.02
Phantom Lake Access	2,983.43
Highway No. 201 **($130,113.15)**	
Jct. Hwy. 1 (East of Broadview) to Jct. Hwy. 247	130,113.15
Highway No. 202 **($29,603.90)**	
Jct. Hwy. 2 (Southeast of Tuxford) to Buffalo Pound Provincial Park	28,017.46
Recreation and Tourist Facilities	1,586.44
Highway No. 204 **($55,174.25)**	
Jct. Hwy. 4 (North of Cochin) to Battlefords Provincial Park	10,431.61
Recreation and Tourist Facilities	44,742.64
Highway No. 209 **($25,670.94)**	
Jct. Hwy. 9 to Moose Mountain Provincial Park	7,002.89
Recreation and Tourist Facilities	18,668.05
Highway No. 210 **($135,805.38)**	
Jct. Hwy. 35 (Ft. Qu'Appelle) to Jct. Hwy. 56 (Echo Valley Prov. Park)	53,990.79
Jct. Hwy. 56 (Echo Valley Provincial Park) to Jct. Hwy. 10	78,322.15
Recreation and Tourist Facilities	3,492.44
Highway No. 211 **($30,818.57)**	
Jct. Hwy. 11 (Dundurn) to Blackstrap Recreation Area	16,615.12
Recreation and Tourist Facilities	14,203.45

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 212 **($163,051.06)**	
Jct. Hwy. 11 (Duck Lake) to Fort Carlton Historic Park	163,051.06
Highway No. 219 **($414,082.34)**	
Danielson Provincial Park to West Jct. Hwy. 44 (Near Cutbank)	2,945.06
East Jct. Hwy. 44 to Jct. Hwy. 15 (North of Glenside)	177,127.75
Jct. Hwy. 15 (North of Glenside) to West of Dundurn	50,134.23
West of Dundurn to Jct. Hwy. 16 (Saskatoon)	183,875.30
Highway No. 220 **($110,010.25)**	
Jct. Hwy. 20 (Bulyea) to Rowan's Ravine Provincial Park	106,885.35
Recreation and Tourist Facilities	3,124.90
Highway No. 221 **($66,467.70)**	
Jct. Hwy. 21 to Cypress Hills Provincial Park	8,133.63
Recreation and Tourist Facilities	58,334.07
Highway No. 224 **($229,531.94)**	
Jct. Hwys. 4 & 904 to Jct. Hwy. 26 (Goodsoil)	166,464.55
Recreation and Tourist Facilities	62,090.56
Meadow Lake Provincial Park (Mistohay Lake Campsite to Fire Tower)	976.83
Highway No. 225 **($154,732.06)**	
Jct. Hwy. 2 to Jct. Hwy. 312 (East of Gabriel Bridge)	154,732.06
Highway No. 229 **($66,315.00)**	
Jct. Hwy. 9 to Good Spirit Provincial Park	51,232.85
Recreation and Tourist Facilities	10,741.09
South of Good Spirit Provincial Park to Jct. Hwy. 47	4,341.06
Highway No. 240 **($163,516.74)**	
Jct. Hwy. 55 (North of Shellbrook) to Prince Albert National Park	163,516.74
Highway No. 247 **($157,493.04)**	
Jct. Hwy. 9 (South of Stockholm) to Jct. Hwy. 47	157,250.64
Recreation and Tourist Facilities	242.40
Highway No. 255 **($110,811.70)**	
Jct. Hwy. 55 to Tobin Lake Summer Resort	110,811.70
Highway No. 261 **($10,572.71)**	
Saskatchewan Landing Provincial Park (East) to Jct. Hwy. 4	7,381.74
Jct. Hwy. 4 to Saskatchewan Landing Provincial Park (West)	2,460.09
Recreation and Tourist Facilities	730.88
Highway No. 263 **($85,979.22)**	
Jct. Hwy. 2 (Christopher Lake) to Prince Albert National Park	72,121.13
Recreation and Tourist Facilities	5,442.13
Emma Lake Access	7,530.71
Neis Beach Access	885.25
Highway No. 264 **($24,106.17)**	
Jct. Hwy. 2 to Prince Albert National Park (Waskesiu)	24,106.17
Highway No. 265 **($30,334.28)**	
Jct. Hwy. 120 North West to Candle Lake	12,694.07
Recreation and Tourist Facilities	17,640.21
Highway No. 271 **($186,258.89)**	
Jct. Hwy. 21 (Maple Creek) to Cypress Hills Prov. Park Access (West Block)	140,388.06
Cypress Hills Prov. Park (W. Block) Access to Fort Walsh National Park	45,870.83
Highway No. 301 **($72,595.75)**	
Jct. Hwys. 1 & 39 to Jct. Hwy. 202 (Buffalo Pound Provincial Park)	72,595.75
Highway No. 302 **($215,380.44)**	
Weldon Ferry to Jct. Hwy. 3 (Prince Albert)	109,853.71
Jct. Hwy. 2 (Prince Albert) to 30.0 km West	105,526.73
Highway No. 303 **($156,353.82)**	
Jct. Hwy. 26 (Turtleford) to Jct. Hwy. 21	97,609.52
East of Lloydminster to Jct. Hwy. 16 (Lloydminster)	58,744.30

Public Highways — Physical Maintenance — ***(Continued)***

Highway No. 304 **($299,704.15)**	
Jct. Hwy. 4 (Meadow Lake) to Jct. Hwy. 26 (Loon Lake)	299,464.83
Recreation and Tourist Facilities	239.32
Highway No. 305 **($87,162.63)**	
Jct. Hwy. 11 (Warman) to Jct. Hwy. 12 (North of Martensville)	24,005.95
Neuhorst Access	17,122.28
Jct. Hwy. 12 (North of Martensville) to Jct. Hwy. 16 (Langham)	46,034.40
Highway No. 306 **($162,339.48)**	
Jct. Hwy. 35 to Riceton	22,593.08
Riceton to Jct. Hwy. 6	139,746.40
Highway No. 307 **($115,170.22)**	
Jct. Hwy. 7 (East of Flaxcombe) to Smiley	44,990.48
Smiley Access	2,641.57
Smiley to Jct. Hwy. 21 (East of Coleville)	67,538.17
Highway No. 308 **($36,673.68)**	
Manitoba Boundary (Welwyn) to Jct. Hwy. 8	36,673.68
Highway No. 309 **($145,150.23)**	
Jct. Hwy. 9 (Ebenezer) to Rhein	145,150.23
Highway No. 310 **($601,356.74)**	
East Jct. Hwy. 10 (Balcarres) to Jct. Hwy. 15 (Ituna)	200,084.80
Jct. Hwy. 52 to Jct. Hwy. 16 (Foam Lake)	293,932.96
Recreation and Tourist Facilities	245.35
Jct. Hwy. 16 (Foam Lake) to Jct. Hwy. 5 (Kuroki)	107,093.63
Highway No. 312 **($182,564.65)**	
Jct. Hwy. 2 (Wakaw) to Jct. Hwy. 11 (Rosthern)	111,509.84
Jct. Hwy. 11 (Rosthern) to Jct. Hwy. 12	64,314.94
Laird Access	6,739.87
Highway No. 317 **($130,504.66)**	
Jct. Hwy. 7 (Marengo) to South Jct. Hwy. 51 (Fusilier)	66,981.33
North Jct. Hwy. 51 to Jct. Hwy. 31 (Primate)	63,523.33
Highway No. 318 **($212,742.57)**	
Jct. Hwy. 18 (Carnduff) to Alida	212,742.57
Highway No. 320 **($90,730.69)**	
Jct. Hwy. 20 (South of Crystal Springs) to Jct. Hwy. 2 (Domremy)	90,730.69
Highway No. 321 **($77,520.03)**	
Jct. Hwy. 21 (Liebenthal) to Alberta Boundary	77,520.03
Highway No. 322 **($136,947.37)**	
Jct. Hwy. 20 (Southeast of Silton) to Jct. Hwy. 220	124,280.02
Kannata Valley Access	6,519.07
Saskatchewan Beach Access	6,148.28
Highway No. 324 **($52,624.38)**	
Jct. Hwy. 378 (Northeast of Whitkow) to Mayfair	52,624.38
Highway No. 332 **($87,857.55)**	
Jct. Hwy. 32 (Cantuar) to Hazlet	87,857.55
Highway No. 334 **($430,081.38)**	
Jct. Hwys. 34 & 13 to Jct. Hwy. 339 (Avonlea)	396,854.78
Jct. Hwy. 339 (Avonlea) to Jct. Hwy. 39 (Corinne)	33,226.60
Highway No. 335 **($194,162.26)**	
Jct. Hwy. 23 (West of Arborfield) to Jct. Hwy. 35 (Armley)	47,942.87
Jct. Hwy. 35 (Armley) to Jct. Hwy. 6 (Gronlid)	146,219.39
Highway No. 339 **($171,491.61)**	
Jct. Hwy. 334 (Avonlea) to Jct. Hwy. 39 (Stelcam)	171,491.61
Highway No. 340 **($152,630.31)**	
Jct. Hwy. 16 (Radisson) to Jct. Hwy. 40 (Hafford)	152,630.31

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 342 **($294,974.10)**	
Jct. Hwy. 42 to Beechy	18,434.41
Beechy to Clearwater Lake Regional Park Access	148,119.77
Demaine Access	81,886.67
Clearwater Lake Regional Park Access to Jct. Hwy 4 (North of Kyle)	45,289.09
Lacadena to Jct. Hwy. 44	1,244.16
Highway No. 343 **($73,919.32)**	
Jct. Hwy. 4 to Simmie	72,029.43
Pelletier Lake (Darlings Beach) Access	1,889.89
Highway No. 349 **($139,766.59)**	
Jct. Hwy. 38 to Jct. Hwy. 35 (Archerwill)	46,791.77
Jct. Hwy. 35 to Jct. Hwy. 6 (Naicam)	74,116.49
St. Front Access	18,858.33
Highway No. 350 **($43,351.69)**	
International Boundary (Port of Torquay) to Jct. Hwy. 18 (Torquay)	43,351.69
Highway No. 354 **($26,693.33)**	
Jct. Hwy. 11 (Bethune) to Dilke	26,693.33
Highway No. 355 **($83,968.97)**	
Jct. Hwy. 55 (Meath Park) to Jct. Hwy. 2 (Spruce Home)	53,384.95
Albertville Access	3,664.24
Jct. Hwy. 2 (Spruce Home) to 11.0 km West	26,919.78
Highway No. 357 **($51,407.38)**	
Jct. Hwy. 5 (Togo) to Jct. Hwy. 8	51,407.38
Highway No. 358 **($264,488.70)**	
Jct. Hwy. 18 (Wood Mountain) to Hwy. 13 (Limerick)	264,488.70
Highway No. 361 **($279,769.51)**	
Manitoba Boundary to Jct. Hwy. 8 (West of Storthoaks)	34,838.01
Jct. Hwy. 8 (via Alida) to Jct. Hwy. 9	78,954.26
Jct. Hwy. 9 (via Lampman) to Jct. Hwy. 47	165,977.24
Highway No. 363 **(569,861.17)**	
Jct. Hwy. 2 (Moose Jaw) to Courval	139,017.59
Courval Access	2,156.84
Jct. Hwy. 363 to Jct. Hwy. 1 (West of Moose Jaw)	8,121.01
Courval to North Jct. Hwy. 19 (Hodgeville)	172,006.63
Coderre Access	8,030.80
South Jct. Hwy. 19 (Hodgeville) to Jct. Hwy. 4	240,355.80
Rosenhof Access	172.50
Highway No. 364 **($85,971.11)**	
Jct. Hwy. 1 (Balgonie) to Jct. Hwy. 10 (Edgeley)	84,960.45
Edenwold Access	1,010.66
Highway No. 365 **($180,582.18)**	
Jct. Hwy. 2 (Watrous) to Jct. Hwy. 16 (Plunkett)	180,582.18
Highway No. 367 **($79,347.56)**	
Jct. Hwy. 42 (Eyebrow) to Jct. Hwy. 19 (Bridgeford)	79,347.56
Highway No. 368 **($337,258.76)**	
Jct. Hwy. 5 (Muenster) to St. Brieux	118,931.91
Lake Lenore Access	1,576.96
St. Brieux to Jct. Hwy. 3 (Beatty)	216,749.89
Highway No. 369 **($24,663.32)**	
Jct. Hwy. 10 to Jct. Hwy. 5 (Togo)	24,663.32
Highway No. 371 **($25,076.41)**	
Jct. Hwy. 21 (Fox Valley) to Alberta Boundary	25,076.41
Highway No. 373 **($57,233.24)**	
Jct. Hwy. 42 to Jct. Hwy. 45 (Birsay)	44,858.61
Diefenbaker Lake to 4.8 km North (East of Birsay)	12,374.63
Highway No. 374 **($98,032.03)**	
Jct. Hwy. 21 to Jct. Hwy. 14	98,032.03

Public Highways — Physical Maintenance — ***(Continued)***

Highway No. 376 **($492,055.89)**	
Jct. Hwy. 14 (Asquith) to Arelee	116,002.11
Arelee to Sonningdale	129,699.47
Sonningdale to Jct. Hwy. 16 (Maymont)	102,561.46
Jct. Hwy. 16 (Maymont) to Jct. Hwy. 40	108,403.12
Jct. Hwy. 40 to Jct. Hwy. 324	35,389.73
Highway No. 377 **($157,359.78)**	
Jct. Hwy. 28 (Radville) to Jct. Hwy. 6 (Ceylon)	157,359.78
Highway No. 378 **($320,675.41)**	
Jct. Hwy. 4 (North of North Battleford) to Rabbit Lake	164,589.35
Rabbit Lake Access	1,114.43
Rabbit Lake to Jct. Hwy. 3 (Spiritwood)	154,971.63
Highway No. 379 **($44,649.71)**	
McMahon to Jct. Hwy. 4 (Wymark)	44,321.86
Schoenfeld Access	327.85
Highway No. 381 **($82,357.07)**	
Manitoba Boundary to Jct. Hwy. 8	82,357.07
Highway No. 397 **($77,503.82)**	
Jct. Hwy. 16 (Elstow) to Allan (Elevator Road)	77,503.82
Highway No. 903 **($275,715.37)**	
Jct. Hwy. 55 to Northern Administration District Boundary	127,403.95
Northern Administration District Boundary to Jct. Hwy. 965	98,798.91
Recreation and Tourist Facilities	5,123.08
Jct. Hwy. 965 to South of Upper Cummins Lake	44,389.43
Highway No. 904 **($136,878.24)**	
Jct. Hwys. 4 & 224 to Keeley Lake Access	101,452.30
Recreation and Tourist Facilities	15,543.57
Keeley Lake Access to Jct. Hwy. 903	19,882.37
Highway No. 905 **($896,635.03)**	
Jct. Hwy. 102 to Atwater Lake Access	189,204.97
Atwater Lake Access to Courtenay Lake Access	175,347.44
Recreation and Tourist Facilities	1,268.40
Courtenay Lake Access to Gulf Minerals Property	442,680.80
Access to Rabbit Lake Mine Site	413.28
Wollaston Lake Barge	59,989.90
Wollaston Lake Winter Road	568.00
Jct. Hwy. 905 to Midwest Mine	27,162.24
Highway No. 907 **($3,176.73)**	
Jct. Hwy. 165 (Beauval) to Fort Black	3,176.73
Highway No. 908 **($76,396.82)**	
Jct. Hwy. 155 to Ile-a-la-Crosse	76,396.82
Highway No. 909 **($32,062.48)**	
Jct. Hwy. 155 to Turnor Lake	27,802.09
Recreation and Tourist Facilities	121.20
Turnor Lake to Frobisher Lake	4,139.19
Highway No. 910 **($30,942.14)**	
Jct. Hwy. 165 to Besnard Lake	30,942.14
Highway No. 911 **($55,918.83)**	
Jct. Hwy. 106 to Deschambault Lake	55,918.83
Highway No. 912 **($63,427.83)**	
Jct. Hwy. 106 to Jct. Hwy. 913	10,195.85
Recreation and Tourist Facilities	556.87
West Jct. Hwy. 913 to Jct. Hwy. 165	30,546.09
Jct. Hwy. 165 to North of Wapawekka Lake	22,129.02
Highway No. 913 **($152,520.98)**	
Jct. Hwy. 120 to West of Jct. Hwy. 912	97,907.13
Recreation and Tourist Facilities	16,230.38
Saskatchewan Pulp Tower Access	139.26
West Jct. Hwy. 912 to Jct. Hwy. 106	36,474.13
Recreation and Tourist Facilities	1,770.08

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 914 **($327,850.48)**	
Jct. Hwy. 165 to Pinehouse Access	197,090.08
Pinehouse Access	1,772.57
Pinehouse Access to North Abutment of Churchill River Bridge	35,203.61
North Abutment of Churchill River Bridge to Key Lake	93,784.22
Highway No. 915 **($35,859.18)**	
14.28 km Hwy. 102 to Stanley Mission Dock	35,859.18
Highway No. 916 **($409,593.91)**	
Jct. Hwy. 2 to Jct. Hwy. 921	179,946.80
Jct. Hwy. 921 to Jct. Hwy. 917	165,302.60
Jct. Hwy. 917 to Jct. Hwy. 924	64,344.51
Highway No. 917 **($3,536.15)**	
Jct. Hwy. 916 to North of Dore Lake	3,536.15
Highway No. 918 **($157,216.20)**	
Jct. Hwy. 165 to Patuanak	157,216.20
Highway No. 919 **($18,205.10)**	
Jct. Hwy. 21 & 950 to Cold River Bridge	13,733.60
Access to Cold River Tower	428.90
Cold River Bridge to Alberta Boundary (Primrose Lake)	4,042.60
Highway No. 920 **($79,263.60)**	
Jct. Hwys. 120 & 106 to 36.9 km Northeast	38,087.20
Recreation and Tourist Facilities	17,646.31
Jct. Hwy. 932 to Jct. Hwy. 106	23,530.09
Highway No. 921 **($28,699.45)**	
Jct. Hwy. 916 to North of Randall Lake	28,699.45
Highway No. 922 **($296,107.79)**	
South La Plonge to Weber Lake	110,726.84
Recreation and Tourist Facilities	2,831.12
Jct. Hwy. 55-11-20 to Jct. Hwy. 916 (Revo Road)	182,549.83
Highway No. 923 **($22,623.32)**	
Jct. Hwy. 922 North East (Listen Lake Road)	22,623.32
Highway No. 924 **($152,569.18)**	
Jct. Hwy. 55 to Dore Lake	133,348.19
Recreation and Tourist Facilities	9,343.98
Jct. 924 to Rabbit Hill Fire Tower	902.55
Jct. 924 (Dore Lake) to Fish Plant	7,046.16
Sled Lake Access	1,928.30
Highway No. 925 **($189,837.52)**	
Jct. Hwy. 155 to Dillon	124,143.67
5.57 km South of Dillon to Michel	65,693.85
Highway No. 926 **($113,061.03)**	
Jct. Hwy. 120 to Jct. Hwy. 969 (Snowfield Road)	113,061.03
Highway No. 927 **($24,719.35)**	
Jct. Hwy. 912 to East Trout Lake	23,437.65
Recreation and Tourist Facilities	1,281.70
Highway No. 928 **($71,728.22)**	
Jct. Hwy. 120 to East of Jct. Hwy. 106 (Harding Road)	71,728.22
Highway No. 929 **($33,088.87)**	
Jct. Hwy. 916 North (Swan/Mahigon Road)	33,088.87
Highway No. 930 **($31,860.88)**	
Jct. Hwy. 2 to Jct. Hwy. 969 (Montreal Lake)	31,860.88
Highway No. 931 **($17,663.69)**	
Jct. Hwy. 926 North (Meeyomoot Road)	17,663.69
Highway No. 932 **($9,909.04)**	
Jct. Hwy. 920 to Jct. Hwy. 106 (Cub Lake Road)	9,909.04

Public Highways — Physical Maintenance — *(Continued)*

Highway No. 933 **($7,882.08)**	
Jct. Hwy. 920 North West (Narrow Lake Road)	7,882.08
Highway No. 934 **($832.00)**	
Jct. Hwy. 912 to South of Wapawekka Lake	832.00
Highway No. 935 **($8,812.24)**	
Jct. Hwy. 165 to Jct. Hwy. 910 (Clam Lake Road)	8,812.24
Highway No. 936 **($45,209.65)**	
Jct. Hwy. 2 North West (Tracey Road)	45,209.65
Highway No. 937 **($21,815.86)**	
Jct. Hwy. 939 to Jct. Hwy. 921 (Pear Lake Road)	21,815.86
Highway No. 938 **($1,488.90)**	
Jct. Hwy. 917 North West (Dore Mountain Road)	1,488.90
Highway No. 939 **($79,648.50)**	
Jct. Hwy. 916 North West (Rock Lake Road)	79,648.50
Highway No. 940 **($2,896.98)**	
Jct. Hwy. 922 North West to Lawrence Lake	2,896.98
Highway No. 941 **($36,747.08)**	
Jct. Hwy. 904 to Waterhen Indian Reservation	36,254.41
Recreation and Tourist Facilities	492.67
Highway No. 942 **($20,437.27)**	
Jct. Hwy. 55 North West (Cowan Lake Road)	20,437.27
Highway No. 943 **($49,604.10)**	
Jct. Hwy. 55 North West to Jct. Hwy. 946	14,390.45
Jct. Hwy. 946 North West to Meetoos	34,400.23
Recreation and Tourist Facilities	813.42
Highway No. 944 **($25,884.52)**	
Jct. Hwy. 942 West to Jct. Hwy. 943	25,884.52
Highway No. 945 **($19,373.02)**	
Jct. Hwy. 24 North to Jct. Hwy. 943	17,677.02
Recreation and Tourist Facilities	1,696.00
Highway No. 946 **($11,111.34)**	
Jct. Hwy. 943 South	9,148.02
Recreation and Tourist Facilities	643.32
Jct. Hwy. 943 to Vimy Tower	1,320.00
Highway No. 950 **($29,458.52)**	
Jct. Hwy. 224 West to Jct. Hwy. 21	29,458.52
Highway No. 951 **($3,289.17)**	
Jct. Hwy. 903 West to Waterhen Indian Reservation	3,289.17
Highway No. 952 **($4,411.62)**	
Jct. Hwy. 263 North to Jct. Hwy. 953	3,797.93
Jct. Hwy. 953 North East to Jct. Hwy. 2	657.53
Recreation and Tourist Facilities	−43.84
Highway No. 953 **($49,909.97)**	
Jct. Hwy. 263 North West to Jct. Hwy. 952	49,895.27
Recreation and Tourist Facilities	14.70
Highway No. 954 **($3,198.01)**	
Jct. Hwy. 224 West to Lac Desiles	1,609.65
Recreation and Tourist Facilities	1,588.36
Highway No. 955 **($573,952.32)**	
Jct. Hwy. 155 (La Loche) to Cluff Lake	566,657.81
Winter Road Jct. Hwy. 955 to Descharme	7,294.51

Public Highways — Physical Maintenance — *(Concluded)*

Highway No. 962 **($62,898.26)**	
Eldorado to Uranium City	40,189.48
Recreation and Tourist Facilities	289.40
Donaldson Lake Access	1,718.94
Uranium City to Bushell	17,034.36
Jct. Hwy. 962 to North Lodge Bay	2,842.23
Recreation and Tourist Facilities	823.85
Highway No. 963 **($1,601.00)**	
Jct. Hwy. 913 North	1,601.00
Highway No. 964 **($149,615.49)**	
Stony Rapids Airstrip to Black Lake Bay Store	142,675.26
Recreation and Tourist Facilities	671.64
Stony Lake Access	6,268.59
Highway No. 965 **($89,597.43)**	
Jct. Hwy. 155 to Jct. Hwy. 903	77,077.58
Recreation and Tourist Facilities	1,190.50
Canoe Lake Tower Road	61.30
Canoe Lake Access	1,896.00
Jans Bay Access	2,550.85
Canoe Narrows Access	6,821.20
Highway No. 966 **($5,602.98)**	
Jct. Hwy. 964 (Stony Rapids) to Riou Lake	5,602.98
Highway No. 967 **($653.16)**	
Fond-Du-Lac Airstrip Access and Dock	653.16
Highway No. 969 **($116,639.98)**	
Jct. Hwy. 2 (Timber Cove) to Montreal Lake	48,046.16
Montreal Lake to West Jct. Hwy. 165	67,031.20
Recreation and Tourist Facilities	60.60
East Jct. Hwy. 165 to Nipekamew River (Fox Point)	1,502.02
Highway No. 980 **($93,917.24)**	
Jct. Hwy. 3 South to Mink Creek	93,432.61
Recreation and Tourist Facilities	484.63
Highway No. 981 **($10,471.02)**	
Jct. Hwy. 980 West	10,471.02
Highway No. 982 **($85,289.85)**	
Jct. Hwy. 8 North to Jct. Hwy. 983	23,934.20
Recreation and Tourist Facilities	605.79
Jct. Hwy. 983 North to Jct. Hwy. 9	60,749.86
Highway No. 983 **($27,556.27)**	
Jct. Hwy. 982 West to Jct. Hwy. 9	19,510.68
Jct. Hwy. 9 North West to Jct. Hwy. 984	8,045.59
Highway No. 984 **($8,565.89)**	
Jct. Hwy. 23 South West to Piwer Lake	8,565.89
Highway No. 994 **($45,365.24)**	
Kinoosao to Manitoba Boundary	45,365.24
	$ 69,890,658.01

Urban Maintenance Assistance by Agreement

* Rural Municipalities shown in this list are the administrative authority for communities that do not have local governments to administer their own affairs (e.g. Hamlets).

Aberdeen	$	1,693.19
Admiral		73.40
Albertville		141.56
Allan		25.03
Alvena		2,285.74
Aneroid		124.85
Annaheim		672.70
Arran		159.23
Asquith		292.61
Avonlea		968.75
Aylesbury		139.49
Birds Point		213.83
Bjorkdale		233.69
Bladworth		257.76
Borden		139.82
Briercrest		412.50
Brock		280.49
Cadillac		137.24
Canwood		399.14
Central Butte		47.72

Urban Maintenance Assistance by Agreement *(Continued)*

Ceylon	322.17
Churchbridge	213.64
Climax	2,125.87
Coderre	270.48
Codette	128.10
Coleville	501.28
Colgate	451.16
Consul	65.59
Cudworth	754.91
Cut Knife	862.45
Denholm	31.79
Disley	120.89
Drake	444.98
Dubuc	3,410.91
Dundurn	282.53
Earl Grey	32,775.53
Edam	1,406.04
Elbow	214.44
Elrose	605.00
Elstow	400.77
Endeavour	60.26
Fairlight	64.21
Ferland	36.29
Fillmore	2,147.40
Foam Lake	86.90
Fosston	324.72
Frobisher	70.26
Gerald	167.67
Gladmar	555.51
Glenavon	75.60
Grayson	2,916.66
Hague	964.89
Hanley	146.58
Hazenmore	68.92
Hepburn	1,092.22
Hodgeville	1,178.00
Jansen	245.85
Jedburgh	214.57
Kelliher	100.00
Kenaston	47.51
Killaly	139.69
Kincaid	93.59
Kyle	1,246.93
Lafleche	1,040.18
Lake Alma	73.82
Lake Lenore	617.06
Lancer	289.55
Landis	536.86
Leask	667.71
Lemberg	580.82
Leoville	473.53
Leroy	284.00
Lestock	2,246.74
Limerick	152.96
Lintlaw	49.64
Lipton	822.92
Loreburn	319.66
Lucky Lake	676.17
Luseland	14,854.32
MacNutt	73.61
Major	797.99
Manitou Beach	711.26
Marcelin	383.26
Margo	155.73
Markinch	65.22
Marsden	63.25
Marshall	477.50
Mazenod	94.56
Meacham	150.89
Meath Park	261.36
Meota	891.72
Middle Lake	161.06
Minton	464.72
Mistatim	312.38
Montmartre	2,878.87
Morse	139.62
Naicam	1,535.09
Neville	50.43
Nokomis	255.64
Odessa	417.00
Pangman	373.11
Pennant	884.14
Pense	300.80
Piapot	384.78
Pleasantdale	57.43
Plenty	1,703.98
Prelate	460.66
Prud'Homme	639.69
Punnichy	945.00
Radisson	26.89
Radville	3,673.89
Rama	2,873.29
Rhein	305.34
Riverhurst	291.06
Rush Lake	1,336.36
Saltcoats	173.77
Salvadore	804.47
Saskatchewan Beach	284.17
Sceptre	295.93
Semans	175.69
Shell Lake	312.49
Simpson	229.91
Smeaton	230.96
Smiley	2,506.37
Southey	443.61
Sovereign	257.42
Spalding	304.54
Springside	1,486.00
Spy Hill	297.30
Stenen	1,059.47
Stockholm	715.54
Strongfield	503.28
Sturgis	88.79
St. Benedict	112.50
St. Brieux	228.57
St. Victor	107.14
Success	368.93
Tantallon	455.86
Tessier	241.28
Togo	190.79
Torquay	161.67
Tramping Lake	83.44
Turtleford	2,500.00
Vanguard	258.30
Veregin	34.17
Vibank	1,073.89
Vonda	157.86
Waldeck	329.34
Weldon	113.45
White Fox	224.82
Willowbrook	131.65
Wishart	428.33
Wolseley	1,277.50
Woodrow	463.21
Yellow Creek	199.19
Zenon Park	509.02
R.M. of Battle River No. 438	208.28
R.M. of Bayne No. 371	590.45
R.M. of Birch Hills No. 460	148.57
R.M. of Brokenshell No. 68	81.61
R.M. of Excel No. 71	149.11
R.M. of Flett's Springs No. 429	664.98
R.M. of Hazel Dell No. 335	38.69
R.M. of Invergordon No. 430	322.89
R.M. of Lac Pelletier No. 107	357.24
R.M. of Lakeland No. 521	148.99
R.M. of Meota No. 468	3,077.58
R.M. of Mervin	93.00

Urban Maintenance Assistance by Agreement *(Concluded)*

R.M. of Montmartre No. 126	438.73
R.M. of Moose Mountain No. 63	883.97
R.M. of North Qu'Appelle No. 187	3,035.81
R.M. of Pleasant Valley No. 288	239.10
R.M. of Rodgers No. 133	65.14
R.M. of Souris Valley No. 7	276.40
R.M. of St. Louis No. 431	1,494.81
R.M. of Storthoaks No. 31	24,805.51
R.M. of Torch River No. 488	448.99
	$ 171,805.49

Provincial Airports — Physical Maintenance

Beauval Airstrip	$ 23,776.62
Buffalo Narrows Airport	108,660.10
Buffalo Narrows Airport Access	721.00
Camsell Portage Airstrip	6,620.68
Channing Airport Access	8,398.92
Cumberland House Airstrip	4,378.78
Dore Lake Airstrip	3,142.10
Fond Du Lac Airstrip	21,374.70
Fond Du Lac Airstrip Access	2,669.16
Hidden Bay Airstrip Access	9,361.44
Hudson Bay Airport	78,446.28
Hudson Bay Airport Access	27,125.44
Ille-a-la-Crosse Airstrip	36,056.02
Ille-a-la-Crosse Airstrip Access	675.00
La Loche Airstrip	34,173.21
La Ronge Airport	184,284.78
La Ronge Airport Access	11,763.66
Meadow Lake Airport	148,869.29
Meadow Lake Airport Access	53,530.19
Patuanak Airstrip	17,044.58
Pelican Narrows Airstrip	8,126.90
Pelican Narrows Airstrip Access	2,057.61
Pinehouse Airstrip	16,526.51
Pinehouse Airstrip Access	146.22
Sandy Bay Airstrip Access	15,213.49
Stony Rapids Airstrip	56,197.57
Uranium City Airport	129,246.55
Wollaston Lake Airstrip	43,493.95
Wollaston Lake Airstrip Access	6,420.42
	$ 1,058,501.17

Total Physical Maintenance	**$ 84,933,164.54**

Operations Services Branch

Subvote 9

Revised Estimate	**$ 1,146,700.00**	Expenditure	**$ 1,090,785.33**

Department Head and Branch Head — Salaries	$ 85,994.79
Permanent Positions — Salaries	637,176.7[illegible]
Temporary Positions — Salaries	7,391.00
Labour Service, Casual and Part-Time Employment	51,281.69
Honorariums, Special Services and Fees	291.95
Allowances, Retiring Gratuities and T.P.H.D.	1,885.56
Differentials, Severance Pay and Standby Pay	45,006.96
Rents, Insurance and Utility Services	8,404.77
Advertising and Printing Related Expenses	81,359.82
Repairs and Maintenance	343.62
Travelling Expenses	10,175.17
Postage, Communications, Freight and Express	30,784.64
Computer and Word Processing Related Expenses	16,061.88
Contractual Services	5,743.00
Stationery and Office Supplies	97,171.38
Scientific and Educational Supplies	11,454.46
Clothing and Clothing Material	120.52
Miscellaneous	137.40
	$ 1,090,785.33

Engineering Division

Subvote 10

Revised Estimate	**$ 2,500,400.00**	Expenditure	**$ 2,481,062.52**

Department Head and Branch Head — Salaries	$ 252,859.64
Permanent Positions — Salaries	1,555,586.39
Temporary Positions — Salaries	37,739.65
Labour Service, Casual and Part-Time Employment	175,726.11
Honorariums, Special Services and Fees	158.50
Allowances, Retiring Gratuities and T.P.H.D.	1,893.20
Differentials, Severance Pay and Standby Pay	40,558.45
Professional and Technical Services	2,229.37
Rents, Insurance and Utility Services	50,918.76
Advertising and Printing Related Expenses	16,253.99
Repairs and Maintenance	3,294.87
Travelling Expenses	128,115.99
Relocation Expenses	1,267.77
Postage, Communications, Freight and Express	48,486.52
Computer and Word Processing Related Expenses	54,084.16
Contractual Services	34,328.02
Stationery and Office Supplies	11,474.40
Scientific and Educational Supplies	12,595.23
Medical and Hospital Supplies	5,111.72
Provisions and Business Expenses	2,587.00
Clothing and Clothing Material	332.41
Coal, Wood and Other Fuels	620.49
Vehicle and Equipment Operating Expenses	1,041.44
Maintenance and Construction Materials	7,764.29
Miscellaneous Materials and Supplies	8,287.36
Taxes and Licenses	781.02
Miscellaneous	73.55
Educational, Scientific and Recreational Equipment	25,566.09
Construction, Farming and Maintenance Equipment	1,326.13
	$ 2,481,062.52

Bridge Branch

Subvote 12

Revised Estimate	**$ 349,800.00**	Expenditure	**$ 345,390.83**

Permanent Positions — Salaries	$ 321,900.00
Rents, Insurance and Utility Services	498.90
Advertising and Printing Related Expenses	1,451.47
Repairs and Maintenance	160.00
Travelling Expenses	7,201.64
Postage, Communications, Freight and Express	7,192.30
Contractual Services	3,076.17
Stationery and Office Supplies	1,663.78
Scientific and Educational Supplies	1,532.92
Miscellaneous	103.74
Educational, Scientific and Recreational Equipment	609.91
	$ 345,390.83

Swift Current District

Subvote 13

Revised Estimate	**$ 1,251,300.00**	Expenditure	**$ 1,132,362.23**

Department Head and Branch Head — Salaries	$ 53,727.00
Permanent Positions — Salaries	816,500.03
Temporary Positions — Salaries	16,967.48
Labour Service, Casual and Part-Time Employment	55,824.26
Allowances, Retiring Gratuities and T.P.H.D.	3,300.87
Differentials, Severance Pay and Standby Pay	22,577.93
Professional and Technical Services	450.73
Rents, Insurance and Utility Services	47,508.61
Repairs and Maintenance	1,457.20
Travelling Expenses	16,300.51
Relocation Expenses	6,585.44

Swift Current District — *(Concluded)*

Postage, Communications, Freight and Express	35,246.48
Computer and Word Processing Related Expenses	16,949.57
Contractual Services	20,496.73
Stationery and Office Supplies	11,298.90
Scientific and Educational Supplies	2,085.21
Provisions and Entertainment Expenses	2,002.00
Miscellaneous Materials and Supplies	526.15
Miscellaneous	51.40
Compensation Payments	610.00
Office Equipment	1,148.99
Educational, Scientific and Recreational Equipment	746.74
	$ 1,132,362.23

Regina District

Subvote 14

Revised Estimate	**$ 1,697,700.00**	Expenditure	**$ 1,575,775.49**

Department Head and Branch Head — Salaries	$ 73,770.02
Permanent Positions — Salaries	1,202,877.42
Labour Service, Casual and Part-Time Employment	41,544.92
Honorariums, Special Services and Fees	974.10
Allowances, Retiring Gratuities and T.P.H.D.	9,162.80
Differentials, Severance Pay and Standby Pay	47,387.02
Rents, Insurance and Utility Services	71,278.45
Advertising and Printing Related Expenses	819.40
Repairs and Maintenance	446.11
Travelling Expenses	15,929.02
Relocation Expenses	12,103.89
Postage, Communications, Freight and Express	37,589.96
Computer and Word Processing Related Expenses	8,857.82
Contractual Services	28,257.78
Stationery and Office Supplies	20,949.61
Scientific and Educational Supplies	2,268.39
Miscellaneous Materials and Supplies	1,151.64
Office Equipment	263.97
Miscellaneous	143.17
	$ 1,575,775.49

Yorkton District

Subvote 15

Revised Estimate	**$ 1,206,000.00**	Expenditure	**$ 1,122,667.10**

Department Head and Branch Head — Salaries	$ 67,903.32
Permanent Positions — Salaries	773,140.90
Labour Service, Casual and Part-Time Employment	30,952.27
Allowances, Retiring Gratuities and T.P.H.D.	1,787.88
Differentials, Severance Pay and Standby Pay	44,554.19
Rents, Insurance and Utility Services	43,087.43
Advertising and Printing Related Expenses	257.87
Repairs and Maintenance	19,870.82
Travelling Expenses	17,557.20
Relocation Expenses	1,431.55
Postage, Communications, Freight and Express	33,619.02
Computer and Word Processing Related Expenses	24,113.52
Contractual Services	47,599.06
Stationery and Office Supplies	8,875.31
Scientific and Educational Supplies	4,756.15
Maintenance and Construction Materials	470.97
Miscellaneous Materials and Supplies	1,352.04
Miscellaneous	15.95
Office Equipment	1,321.65
	$ 1,122,667.10

Saskatoon District

Subvote 16

Revised Estimate .... **$ 1,094,000.00** Expenditure .... **$ 920,801.98**

Department Head and Branch Head — Salaries	$ 50,701.20
Permanent Positions — Salaries	632,922.44
Labour Service, Casual and Part-Time Employment	62,721.68
Allowances, Retiring Gratuities and T.P.H.D.	5,721.72
Differentials, Severance Pay and Standby Pay	54,301.26
Rents, Insurance and Utility Services	36,704.34
Advertising and Printing Related Expenses	3,715.37
Repairs and Maintenance	302.13
Travelling Expenses	24,404.92
Postage, Communications, Freight and Express	20,043.64
Computer and Word Processing Related Expenses	15,013.16
Contractual Services	2,432.13
Stationery and Office Supplies	7,182.15
Scientific and Educational Supplies	1,563.55
Clothing and Clothing Material	117.00
Miscellaneous Materials and Supplies	641.03
Miscellaneous	93.01
Compensation Payments	595.00
Office Equipment	240.75
Educational, Scientific and Recreational Equipment	1,385.50
	$ 920,801.98

Prince Albert District

Subvote 17

Revised Estimate .... **$ 1,764,500.00** Expenditure .... **$ 1,585,408.95**

Department Head and Branch Head — Salaries	$ 64,112.04
Permanent Positions — Salaries	1,077,083.35
Labour Service, Casual and Part-Time Employment	76,563.03
Allowances, Retiring Gratuities and T.P.H.D.	15,804.52
Differentials, Severance Pay and Standby Pay	58,775.70
Rents, Insurance and Utility Services	114,815.37
Repairs and Maintenance	1,037.93
Travelling Expenses	29,023.24
Relocation Expenses	12,230.48
Postage, Communications, Freight and Express	30,381.94
Computer and Word Processing Related Expenses	40,434.37
Contractual Services	36,449.90
Stationery and Office Supplies	14,563.36
Scientific and Educational Supplies	10,331.10
Maintenance and Construction Materials	598.09
Miscellaneous Materials and Supplies	493.00
Miscellaneous	167.59
Compensation Payments	2,191.00
Educational, Scientific and Recreational Equipment	352.94
	$ 1,585,408.95

Management Services Branch

Subvote 18

Revised Estimate	$ 1,087,700.00	Expenditure	$ 1,071,633.76

Department Head and Branch Head — Salaries	$ 17,676.86
Permanent Positions — Salaries	647,579.79
Temporary Positions — Salaries	419.29
Labour Service, Casual and Part-Time Employment	1,194.07
Honorariums, Special Services and Fees	266.60
Allowances, Retiring Gratuities and T.P.H.D.	2,432.02
Differentials, Severance Pay and Standby Pay	16,126.62
Rents, Insurance and Utility Services	6,738.08
Advertising and Printing Related Expenses	2,131.21
Repairs and Maintenance	1,046.72
Travelling Expenses	1,832.66
Postage, Communications, Freight and Express	14,865.68
Computer and Word Processing Related Expenses	305,777.88
Contractual Services	37,444.53
Stationery and Office Supplies	5,153.37
Scientific and Educational Supplies	10,544.96
Miscellaneous Materials and Supplies	401.88
Miscellaneous	1.54
	$ 1,071,633.76

North Battleford District

Subvote 20

Revised Estimate	$ 1,518,400.00	Expenditure	$ 1,306,298.51

Department Head and Branch Head — Salaries	$ 62,100.00
Permanent Positions — Salaries	940,922.62
Labour Service, Casual and Part-Time Employment	43,685.89
Allowances, Retiring Gratuities and T.P.H.D.	3,029.55
Differentials, Severance Pay and Standby Pay	54,962.82
Rents, Insurance and Utility Services	69,104.21
Advertising and Printing Related Expenses	3,380.84
Repairs and Maintenance	3,736.92
Travelling Expenses	34,068.88
Relocation Expenses	2,587.59
Postage, Communications, Freight and Express	37,261.93
Computer and Word Processing Related Expenses	27,622.31
Contractual Services	9,191.62
Stationery and Office Supplies	5,263.72
Scientific and Educational Supplies	4,854.72
Provisions and Business Expenses	1,687.00
Vehicle and Equipment Operating Expenses	56.81
Maintenance and Construction Materials	289.26
Miscellaneous Materials and Supplies	1,272.02
Educational, Scientific and Recreational Equipment	1,219.80
	$ 1,306,298.51

Grants to Traffic Safety and Transportation Associations

Subvote 22

Revised Estimate	$ 138,800.00	Expenditure	$ 137,755.00

Grants:

Roads & Transportation Association of Canada	$ 13,195.00
Saskatchewan Safety Council	78,000.00
Western Transportation Advisory Council	46,560.00
	$ 137,755.00

To Provide for a Net Expenditure (Recovery) of (From) the Highways Revolving Fund

Subvote 23

Statutory Appropriation

Revised Estimate	$ (1,754,360.09)	Receipts	$ 30,658,063.58
		Disbursements	28,903,703.49
		Net Recovery	**$ 1,754,360.09**

Transport Services Branch

Subvote 26

Revised Estimate **$ 2,962,900.00** Expenditure **$ 2,906,486.56**

Department Head and Branch Head — Salaries	$ 44,672.96
Permanent Positions — Salaries	2,115,032.01
Temporary Positions — Salaries	8,760.90
Labour Service, Casual and Part-Time Employment	76,065.66
Honorariums, Special Services and Fees	455.70
Allowances, Retiring Gratuities and T.P.H.D.	22,592.00
Differentials, Severance Pay and Standby Pay	46,166.45
Rents, Insurance and Utility Services	43,055.91
Advertising and Printing Related Expenses	4,975.51
Repairs and Maintenance	33,937.90
Travelling Expenses	303,332.14
Relocation Expenses	6,548.92
Postage, Communications, Freight and Express	136,565.90
Computer and Word Processing Related Expenses	11,410.27
Contractual Services	15,384.23
Stationery and Office Supplies	7,132.38
Scientific and Educational Supplies	4,920.27
Medical and Hospital Supplies	7.99
Provisions and Business Expenses	843.00
Clothing and Clothing Material	8,888.32
Vehicle and Equipment Operating Expenses	541.78
Maintenance and Construction Materials	1,411.75
Miscellaneous Materials and Supplies	5,369.46
Taxes and Licenses	625.33
Office Equipment	501.24
Educational, Scientific and Recreational Equipment	996.48
Construction, Farming and Maintenance Equipment	6,292.10
	$ 2,906,486.56

Highway Traffic Board Services Branch

Subvote 27

Revised Estimate **$ 478,900.00** Expenditure **$ 348,196.40**

Permanent Positions — Salaries	$ 130,894.72
Honorariums, Special Services and Fees	74,240.00
Allowances, Retiring Gratuities and T.P.H.D.	1,942.53
Rents, Insurance and Utility Services	13,718.74
Advertising and Printing Related Expenses	15,357.01
Repairs and Maintenance	3,092.11
Travelling Expenses	47,823.19
Postage, Communications, Freight and Express	7,095.91
Computer and Word Processing Related Expenses	28,745.62
Contractual Services	8,911.99
Stationery and Office Supplies	15,095.24
Scientific and Educational Supplies	916.09
Miscellaneous Materials and Supplies	118.34
Miscellaneous	244.91
	$ 348,196.40

Payments to Saskatchewan Property Management Corporation

Subvote 29

Revised Estimate **$ 8,233,900.00** Expenditure **$ 8,119,345.31**

Rents, Insurance and Utility Services	$ 7,993,669.96
Postage, Communications, Freight and Express	125,675.35
	$ 8,119,345.31

Members of the Executive Council

Subvote 30

Statutory Appropriation

Revised Estimate	$ 28,326.88	Expenditure	$ 28,326.88

Ministers of the Crown	$ 28,326.88
	$ 28,326.88

Total — Highways and Transportation (Ordinary Expenditure) $ 113,851,774.67

Schedule of Payments

Reported by Payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote. Payments are reported separately for each of:

1. Highways and Transportation (Ordinary Expenditure)
2. Highways Revolving Fund

Highways and Transportation (Ordinary Expenditure) Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Abbey, David G	$ 42,540.00	$ ....
Abbey, Richard A.	26,050.66	....
Abraham, Derrick A.	26,688.00	....
Agopsowicz, Dennis J	29,962.86	....
Ali, Janib	45,720.00	....
Altwasser, David B	46,320.00	....
Anderson, Donald E.	39,192.00	6,795.86
Anderson, Gail M.	37,320.00	....
Anderson, Melvin W.	25,152.98	....
Anderson, Thomas Mark	40,152.00	....
Andrusiak, Julian L.	26,601.88	....
Andrusiak, Mirle	30,844.37	....
Arlett, Francis Lee	30,110.89	....
Armstrong, Ronald S.	64,112.04	6,362.48
Arnold, Sidney T	27,340.18	....
Aronetz, Donald J	28,024.38	....
Artymowicz, Harry	25,684.52	....
Ayles, James K	52,548.00	....
Bachelu, Herve A.	52,812.00	....
Bachman, Elwood D.	26,180.54	....
Baerwaldt, Glenn A.	29,206.57	....
Bahnman, Larry R.	28,152.65	....
Baker, Milton L.	25,928.44	....
Bakus, Robert J	30,628.78	....
Baldwin, Barry	31,041.80	....
Bale, Edward A.	28,980.00	....
Baliski, John M.	28,335.38	....
Barnett, Donald J.	31,229.39	6,966.96
Bartley, Phillip William	39,720.00	....
Bathgate, Lyle A.	20,589.27	....
Baudria, Keith J	27,147.45	....
Beals, L. Barry	26,151.65	....
Beattie, Richard Nathan	39,192.00	....
Beaudin, Philip	26,469.70	....
Becker, Hugh M.	30,820.81	....
Beek, Fiona E.	22,426.22	....
Bell, Leslie A.	52,548.00	....
Belliveau, Dennis A.	28,955.77	....
Belliveau, W. Howard	42,373.07	3,333.60
Belter, Larry	27,237.93	7,711.57
Bencsik, Elisabeth	20,748.00	....
Berezowski, Edward	29,880.00	....
Berg, Jacob M.	44,484.00	6,957.28
Beshara, Magdy	39,037.00	....
Beutler, Donald A.	28,995.12	....
Bidyk, Roger	29,994.52	....
Biffert, Ronald	26,779.30	....
Billington, Robert H.	29,379.01	....
Bing-Wo, David	20,429.25	....
Blackburn, Ronald	43,044.00	....
Blayone, Gordon P	27,147.30	....
Blomme, Terry Patrick	52,548.00	3,104.41
Bobick, Edward J.	62,100.00	....
Bodnarchuk, Terrance W.	27,499.21	....
Bond, Arthur H.	45,720.00	....
Boothman, Marlene	23,928.00	....
Borbely, Catherine L.	28,788.42	....
Boudreau, Roger	28,152.00	....
Bouvier, Fernand M.	38,589.00	9,316.65
Bowes, Larry L.	45,720.00	....
Boyko, Metro Allen	32,294.17	....
Brandsgard, Art M.	28,320.00	....
Breckon, William R.	38,208.00	4,983.26
Briere, Laurence J.	30,432.13	....
Brouet, Beverly J.	23,195.19	....
Brown, James A.	28,835.86	2,087.27
Brown, William K.	25,557.05	....
Bruce, Gordon G.	38,208.00	7,078.90
Buchan, Frederick J.	39,192.00	....
Buck, Delwood Richard	26,378.08	....
Burkitt, Donald	31,103.42	....
Burnett, Judith L.	37,476.12	....
Burns, Norman	50,460.00	....
Butz, Glen	28,274.82	....
Butz, Robert	29,273.87	....
Campbell, Vernon E.	25,616.54	....
Carey, James R.	25,882.63	....
Carlson, Aubrey L.	31,344.12	....
Carlson, Richard L.	27,724.89	....

Highways and Transportation (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Carriere, Constant D	29,473.91	....
Carriere, Maurice A	31,630.20	....
Casselman, Harold A	31,609.05	....
Casselman, Marjorie A	20,748.00	....
Charko, Clarence S	32,520.00	3,404.56
Charleson, Douglas A	51,684.00	4,695.30
Chuey, Orest S	39,803.02	5,479.52
Churko, Allan J	46,894.45	....
Churko, Bernie	62,100.00	3,559.25
Clark, J. Doug	32,628.00	10,507.68
Clark, Mervin F	108,249.88	3,252.40
Clarke, Allen	31,027.35	....
Cocks, Robert J	62,213.60	....
Coleman, Heather	28,196.42	....
Coleman, Robert G	26,359.05	....
Coley, Sidney T	22,871.68	....
Connoly, Alfred Ray	57,120.00	....
Cooke, William E	51,347.88	....
Coquet, Marcel D	55,328.29	3,290.03
Couturier, Roger P	66,480.00	....
Cowan, Gordon J	32,355.63	....
Cowan, Russell Colin	41,292.00	5,696.81
Cowley, Thomas W	23,842.96	....
Crook, Terry	31,356.00	....
Crowther, George	39,192.00	7,647.88
Culbertson, Beverly L	24,744.62	....
Currie, Trent	25,887.61	....
Curtis, Edmund B	24,893.68	....
Curtis, Gordon W	48,156.00	....
Dahlman, Albert A	29,545.26	....
Danilowich, Zygmont A	46,320.00	....
Darroch, J. Wayne	52,548.00	....
Davidson, Keith I	30,644.47	....
Davidson, Kelvin S	25,753.26	....
Dawson, Janet M	28,144.00	....
Day, Dennis S	52,548.00	....
Degenstein, Brian P	28,467.47	....
Del Frari, Daniel U	30,966.31	....
Dell, James N	33,589.34	....
Denny, Frank	34,979.72	....
Dickie, Maxine F	22,976.73	....
Dickson, Hazel M	30,216.00	....
Didur, Allen C	25,184.79	....
Donahue, Ralph	28,044.94	....
Dorush, John	30,741.70	....
Dozorec, Henry	31,356.00	....
Dreger, Jack Wesley	26,661.98	....
Driedger, Donald J	36,449.65	....
Dueck, Jacob G	29,880.00	....
Dunlop, John A	56,122.60	....
Dupont, Graem L	38,208.00	....
Dupuis, Ernest A	30,208.76	....
Durant, B. Melvin	25,953.15	....
Dziki, Siegmund	36,912.00	....
Eaket, Ronald W	40,565.50	5,933.83
Ealey, Andrew	26,177.06	....
Ealey, Robert J	36,482.28	2,526.70
Earis, John M	31,901.46	....
East, Ronald C	25,577.67	....
Eckert, Delmer Peter	30,304.25	....
Edgington, Thomas G	31,699.87	....
Eiwanger, George	50,306.77	....
Empey, James T	30,201.48	....
Erick, Rodney M	32,899.60	....
Evans, Ernie L	32,472.69	....
Ewasienko, William J	32,971.35	....
Fahlman, Harvey A	27,312.00	....
Fairbairn, Dryden W	31,006.33	....
Federow, Joan Marilyn	23,187.99	....
Ferner, Bridget	25,006.59	....
Fiedler, Lawrence	30,348.00	....
Firomski, Victor J	30,479.63	....
Fischl, David C	32,068.17	....
Fisher, Gerald	37,068.00	8,710.96
Fissel, Kenny H	29,506.47	2,112.65
Fitzel, Paul	61,670.81	....
Flaman, Murray	28,530.08	....
Flaman, Richard	44,856.00	....
Flynn, H. William	26,111.10	....
Fortowsky, Keith	32,140.00	....
Fostey, Nick D	39,192.00	....
Franz, Allan W	26,967.98	....
Fraser, Terry J	22,988.55	2,713.84
Fredeen, Edward H	23,561.11	....
Frerichs, Lyle N	27,823.60	....
Fuchs, Jerry J	45,504.00	....
Funk, Ronald B	37,809.00	....
Fyrk, George N	28,761.72	....
Gabert, Myron D	31,356.00	....
Gaetz, Raymond J	36,300.00	....
Gale, William G	33,153.65	....
Galloway, Keneth N	27,625.43	....
Gamble, Robert C	36,963.76	....
Gaube, Ronald J	29,434.90	....
Gehlen, Thomas N	49,908.00	7,642.82
Gelech, Jim P	31,701.27	....
Genert, Owen G	29,388.99	....
Gennutt, Peter	36,254.95	....
Gerbrandt, Arthur R	62,100.00	2,892.19
German, Walter J	32,941.63	....
Gibbons, Lloyd C	29,295.81	....
Gilks, Gregory E	46,320.00	2,864.99
Gillert, Russell N	38,868.00	2,411.47
Girodat, David	24,962.26	....
Glowatsky, Phyllis	37,476.12	....
Godwin, Grant R	40,006.41	....
Gordon, Lori-Leigh	22,656.00	....
Gorlick, Rock	21,907.40	....
Grassl, Bernard	31,386.25	....
Greene, Rose C	20,524.83	....
Grigg, Jeffrey G	33,627.37	....
Groeger, Alfred J	32,691.12	....
Gromnisky, Gerald M	34,536.00	7,086.69
Guanzon, Benjamin Z	42,129.72	2,796.89
Guillet, Richard V	27,296.21	....
Gutek, Thomas Z	54,250.08	....
Gutowski, Victor	32,410.40	....
Gyug, Robert B	25,972.18	....
Hack, Clayton F	26,111.53	....
Hallac, George	26,609.10	....
Hamblin, Lorne J	59,436.00	2,098.02
Hamblin, Ruth	29,880.00	....
Hampton, Donald K	28,062.63	8,424.25
Hanaback, Gerald J	34,872.00	....
Hansen, Carla L	23,606.87	....
Hansen, Douglas	48,144.00	....
Hanson, Murray	29,767.00	....

Highways and Transportation (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Hanson, Verner M	40,477.12	5,544.78
Harbicht, Perry A	25,679.53	....
Harreman, Frederick R	43,412.38	....
Harrison, Wesley S	20,555.04	....
Hassan, Dr. Masood U	64,112.04	....
Hastings, Ronald E	45,952.50	....
Haubrich, Barry J	24,993.03	....
Haviland, Donald	29,670.84	....
Heiman, Garret H	57,120.00	5,490.40
Heit, David G	26,205.47	....
Henning, Earl A	28,726.62	....
Herasymuik, Myron J	77,745.30	2,939.73
Herman, Ruth	20,855.73	....
Hicks, Keith E	29,256.52	....
Highways Wage Account	14,558,061.08	715,060.96
Hill-Wilkinson, Nancy C	22,443.71	....
Hill, James L	37,308.00	....
Hill, Logan G	29,832.00	....
Hill, Melvin	30,904.83	....
Hnatiw, Bernard A	30,934.80	....
Hobbins, Joseph L	31,897.79	....
Hodgins, Hon. Grant	28,326.88	5,626.93
Hoffman, Jackie A	29,486.88	....
Holaday, Kerry	25,780.29	....
Holaday, Ronald J	31,768.41	....
Holinaty, Adam M	28,873.29	3,505.91
Holloway, Bruce V	29,350.50	....
Holloway, Gwen A	25,331.39	....
Homenuk, Robert C	22,344.00	....
Hood, Henry J	30,872.30	....
Hood, William P	27,403.39	....
Hopkins, Estate of Charles R	54,250.08	....
Horosko, Andrew T	58,971.12	4,787.67
Horstman, John K	31,079.99	....
Hossack, Michael A	37,104.00	....
Hovde, Allan T	29,789.07	4,064.45
Hove, Ruby B	36,588.00	....
Hovind, Linda A	20,076.00	....
Howat, Mack L	25,878.44	....
Howden, Malcolm A	38,208.00	6,668.74
Howell, D. Kim	23,604.03	....
Hrycak, Thomas M	40,734.95	7,823.14
Huber, Gerald A	52,311.00	6,189.41
Hugg, Harold	47,012.00	....
Hunchak, Conrad P	29,896.75	2,611.42
Hunt, Paul	36,696.00	....
Hurst, Peter	46,320.00	....
Husch, Anthony L	31,487.31	....
Hutyra, Andrew	46,320.00	4,906.58
Hynds, William J	27,291.34	....
Iverson, Kim H	29,229.41	5,331.37
Jackson, Gordon B	29,640.03	....
Jackson, Lawrence C	36,181.80	5,061.40
Jacobson, Gwen E	21,242.51	....
Jacura, Mary R	22,656.00	....
Janvier, George Sr	28,907.12	....
Janzen, Brian J	29,918.19	....
Jarvis, Kenneth B	22,871.43	....
Jeancart, Gerald W	25,927.18	....
Jeanes, Leslie W	46,875.15	10,665.83
Jensen, Catherine M	21,729.86	....
Jeworski, Richard K	34,667.51	11,954.02
Johnson, Alec R	30,249.96	2,530.63
Johnson, Brian G	31,690.44	....
Johnson, Joel C	26,023.45	....
Jolson, Ian Murray	32,763.73	....
Jonasson, Richard L	27,320.01	....
Jones, Randy R	27,891.60	....
Jones, William M	31,913.35	....
Jorgenson, Lyle M	34,507.34	....
Juby, Robert C	20,748.00	....
Kabaroff, John	35,339.36	....
Kane, Garth N	25,970.44	....
Kent, Sukhdip	45,514.00	....
King, Gordon L	46,940.00	5,571.81
Klee, Lorne E	30,788.82	....
Klimochko, Dennis Peter	38,600.00	....
Knittig, Lamont A	30,311.57	....
Knopp, Allan H	30,797.54	....
Knorr, Dwayne D	25,419.52	....
Koberinski, Keith J	39,192.00	....
Kobialko, Albert D	27,312.00	....
Koch, Harvey E	32,520.00	....
Kocur, Mitchell P	45,937.40	3,306.79
Kohlruss, Karen S	30,456.66	....
Kohut, David P	36,876.00	....
Kolot, John B	41,737.50	....
Koptie, Debra A	22,234.25	....
Korol, Ethel A	27,732.00	....
Korpan, Garry J	27,146.87	....
Kosteniuk, Vernon	46,164.06	....
Kostka, Joseph H	62,100.00	....
Kowalchuk, Henry	29,401.98	....
Kozachuk, Glenda M	24,598.53	....
Kreutzer, John A	27,177.03	....
Krochak, Nickolas P	36,175.47	7,492.97
Kryski, Edward J	25,986.60	....
Krywulak, Wasyl T	34,458.49	....
Kubik, Martin L	30,500.60	2,428.35
Kudel, Terrance J	52,548.00	....
Kuntz, Martin J	34,423.84	3,196.52
Kush, Bruce K	39,748.00	....
Kuyek, Terrance A	33,793.40	....
Kzyzyk, Walter	26,436.00	3,138.08
Labossiere, James L	23,005.06	....
Lajoie, Ronald W	26,677.06	....
Lang, George Greg	40,500.00	....
Lang, Harold	26,306.67	....
Lapchuk, Donald G	22,608.86	....
Lariviere, Andrew Vital	27,664.20	....
Laronge, Joseph A	28,842.60	....
Larson, Lorne A	32,945.01	....
Laughlin, Jaye N	23,126.57	....
Lavallee, Laurent G	29,412.21	....
Ledoux, Barry R	23,160.07	2,005.10
Lees, Kenner G	41,737.50	....
Lenzen, Mitchel	31,097.01	7,446.26
Lepage, Robert Laurier	24,925.75	....
Lerat, Solomon	40,456.91	....
Leroux, Gilles R	32,711.24	2,245.33
Leverton, Jack H	28,988.58	....
Linge, Lawrence N	27,535.37	....
Linnen, David S	39,192.00	....

Highways and Transportation (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Lipp, Peter A.	29,853.60	....
Lischynski, Brent W.	21,933.52	....
Lott, Stanley V.	31,683.07	....
Louttit, Ian K.	35,810.54	....
Lowey, Arthur T.	43,040.92	....
Lowry, Darlene J.	22,792.00	....
Luchka, Roman H.	30,416.08	....
Lucyk, Steve S.	25,857.08	....
Lukianchuk, Barbra A.	24,074.06	....
Lytle, David H.	31,415.91	....
MacDonald, Eileen M.	20,748.00	....
MacFarlane, D. Craig	42,336.00	....
MacLeod, Allan A.	39,192.00	....
MacLeod, D. M. Finlay	32,660.00	....
MacMillan, Glen E.	37,296.00	....
Madden, Joseph E.	38,208.00	8,348.76
Malinoski, Mitchell	27,222.04	....
Manwaring, Greig R.	31,356.00	....
Marcia, Kimberly Stanley	27,119.01	....
Margetts, Gilbert C.	27,196.03	....
Mark, George O.	39,192.00	....
Marr, Wayne N.	36,072.00	....
Martin, Barry D.	58,971.12	4,079.22
Mason, Lawrence	29,880.00	....
Massier, Allan I.	24,665.65	....
Mastruk, Jerry	26,732.34	....
Matlock, Terry V.	29,528.14	....
Matsalla, William A.	31,677.09	....
Matt, Charles	32,589.96	....
Matt, Thomas T.	28,348.90	....
Matthies, Walter R.	25,490.60	....
Mattison, Sharon F.	25,159.59	....
May, Garth V.	28,090.63	....
McCallum, Roger	45,188.28	3,018.49
McCleary, Roger E.	52,548.00	2,839.07
McClelland, Gary R.	32,711.87	....
McEwen, Russell G.	26,934.03	....
McGarry, James D.	33,657.75	....
McGough, Bruce M.	22,634.84	....
McInnes, Douglas P.	44,484.00	....
McKay, Terrance F.	34,538.57	....
McLaren, William R.	73,419.00	4,440.21
McNaughton, Dwight R.	28,800.00	....
McNernie, Wilfred J.	38,800.43	2,097.53
McRae, Vernon W.	32,131.32	....
Meger, Ronald A.	33,763.62	....
Menzies, David G.	25,226.59	....
Meszaros, Donald M.	32,556.00	....
Meszaros, Wayne A.	26,957.85	....
Metz, Donald G.	64,977.00	4,686.82
Mielke, Carl H.	29,558.58	....
Mielke, William H.	28,982.12	....
Millard, Ivan H.	27,898.01	....
Miller, Delvin J.	35,568.00	10,425.33
Miller, Donald J.	30,017.30	....
Miller, Murray D.	27,312.00	....
Miller, Robert B.	30,574.52	....
Miller, Shirley J.	27,890.00	....
Millions, Brenda	31,374.00	....
Milne, Joyce J.	22,656.00	....
Minter, Delbert L.	52,548.00	....
Moats, Shirley I.	24,240.00	....
Moncrief, Harvey W.	30,435.48	....
Montgrand, Ernest R.	28,326.71	....
Montgrand, Jean Marie P.	28,858.87	....
Montgrand, Norman	28,457.36	2,066.14
Moses, Reginald R.	48,156.00	....
Moskowy, Kelly J.	28,004.62	....
Mouly, John L.	39,192.00	....
Muri, Duane W.	28,802.76	....
Murphy, Allan R.	35,078.91	....
Myers, Leonard A.	25,027.90	....
Nagy, Edward A.	38,868.00	2,355.44
Nameth, Marlene	27,819.89	....
Nash, Gordon J.	43,572.00	2,051.41
Neault, Henry	34,024.07	2,265.79
Nelson, Gordon B.	30,524.24	....
Nepper, Cindy L.	22,656.00	....
Neudorf, Kenneth W.	29,832.00	....
Nicholas, Donelda E.	23,401.14	....
Nickeson, Eugene S.	26,804.65	....
Nixon, Daryl	42,084.00	2,483.49
Nizinkevich, William J.	31,045.77	....
Nordstrom, Greg	26,499.13	....
Nosek, James V.	26,022.12	....
Novak, Walter	32,305.09	....
Nowakowski, Nestor W.	28,022.10	....
O'Hare, Wally Edward	42,161.48	....
Ochitwa, Zane	38,208.00	....
Off, Lawrence	30,324.23	....
Off, Ronald L.	25,203.27	....
Ooms, Adrian L.	28,233.99	....
Oranchuk, Victor J.	39,192.00	....
Osadchuk, Robert E.	36,537.89	....
Ostapowich, William J.	29,788.01	6,291.53
Ostlie, Gerald A.	35,916.00	3,018.29
Ottaviano, John	22,275.07	....
Ottenbreit, Kerry	21,342.71	....
Ozirney, Lornie	26,837.30	....
Palmer, Barry J.	28,028.17	....
Paragg, Ralph F.	35,496.86	....
Park, Wilma Joan	24,816.00	....
Partridge, Gordon L.	29,880.00	....
Paton, Eva B.	20,748.00	....
Pattison, B. Earl	36,666.00	....
Pattison, Glen A.	25,158.97	....
Pearson, Philip M. L.	67,536.00	2,867.66
Pedlar, Michael	26,023.74	....
Pelchat, Claude E.	25,848.96	....
Percy, Maurice D.	30,654.93	....
Perkins, Frank G.	29,016.12	....
Persic, Hubert F.	21,049.35	....
Peterson, Kenneth M.	44,484.00	6,124.01
Peterson, Wendell Roy	40,500.00	....
Petrovich, Arthur Neil	57,804.00	2,992.92
Pichurski, John W.	54,807.60	....
Pillipow, Steve	54,590.32	3,008.86
Pilot, Ronald M.	33,828.08	....
Pinay, Kim S.	22,871.41	....

Highways and Transportation (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Piper, Donald	29,547.13	....
Platt, Lee Ann	23,749.74	....
Plewis, Gregory L	37,077.60	....
Pollock, David Terrence	51,219.87	....
Popil, Terri	22,656.00	....
Popoff, Albert J	64,112.04	5,414.48
Porsnuk, Fay L.	20,076.00	....
Potts, Debbie L.	22,656.00	....
Power, Thomas	28,825.00	....
Powley, Douglas C.	41,292.00	....
Prokopchuk, Randall V.	25,765.99	2,039.31
Protz, Maxie J.	32,458.90	....
Proudfoot, Robert J.	33,782.00	....
Qayyum, Abdul	52,548.00	....
Rachar, Paul R.	37,836.00	....
Radke, Dale C	35,912.62	....
Raeburn, R. Leigh	40,353.92	....
Reles, Viola	27,732.00	....
Rempel, Gerald I.	26,241.77	....
Rempel, Reginald G.	37,231.93	....
Retzlaff, Harold	37,627.00	....
Reynolds, Norma Jean	35,370.00	....
Richards, Rodney J.	30,676.66	....
Richardson, Neil W.	52,548.00	....
Robertson, Floyd G. H.	29,149.64	....
Robinson, David	29,500.90	....
Robinson, Jackie N.	25,035.73	....
Rockerbie, Kirk B	34,400.80	....
Rolheiser, Benny J.	25,642.68	....
Rosie, Lorna Lynn	20,736.16	....
Ross, Marian E	22,912.59	....
Ross, Tom	25,755.60	....
Rosvold, Max L.	32,208.96	....
Rouse, Arvella P	23,928.00	....
Roy, Bruce	27,804.00	....
Russell, Gerald N	25,749.39	....
Ryczak, Michael	40,110.40	....
Sabiston, Roger D.	29,405.26	....
Safronetz, Larry C	31,356.00	14,868.15
Santha, Raymond	38,208.00	10,928.53
Sauvie, Harvey	28,825.44	....
Sawicki, Frank M.	28,912.26	....
Sayers, Donald Brian	36,162.71	7,067.96
Schacht, Karl H.	33,148.01	....
Schaffer, Lorne A.	40,020.46	....
Schappert, Edward	36,992.02	15,344.34
Schell, Edmund J.	25,881.46	....
Schellenberg, Harvey A.	24,826.75	....
Scherle, Leonard	43,696.63	....
Schmidt, Erwin	37,947.98	....
Schmidt, Randy D.	48,156.00	....
Schneider, Ronald J.	26,966.12	....
Schwartz, Jacob A.	32,681.92	....
Schweitzer, Grant L.	26,902.88	....
Seghers, Hector Allan	30,631.64	2,147.55
Seiferling, Violet	24,160.22	....
Semple, Ian T	29,459.61	2,601.92
Senger, Alvin A.	33,878.72	....
Serack, Ronald	33,277.67	....
Serack, Victoria V.	26,358.55	....
Sherman, Bev Wayne	26,951.94	....
Simonar, Keith R.	31,720.60	....
Sinclair, Lyle Arnold	29,466.19	....
Singh, Budram	29,818.00	....
Skelton, Monte S.	23,084.10	....
Skilnick, Frank G.	52,548.00	5,870.06
Skulmoski, Stanley	38,208.00	2,089.39
Siegel, Carl L.	41,827.24	....
Small, William B.	25,730.52	....
Smith, Deborh Marie	20,076.00	....
Smith, James A.	34,536.00	....
Solomon, Nicholas A.	25,123.78	....
Springinatic, Marie A.	25,320.00	....
Stacey, William E.	25,621.53	....
Stafford, Rodney J.	22,788.70	....
Stamatinos, George	53,800.92	....
Starling, Darrell F.	30,057.40	....
Starosta, Steve	28,932.93	....
Stearns, David K.	52,711.00	....
Stefanovich, Lyle	32,513.67	....
Stephen, Donald A.	39,192.00	....
Stepple, Edward H.	26,623.54	....
Stewart, David K.	42,380.87	....
Stewart, Elgan A.	29,440.30	....
Stobbs, Ted J.	44,316.00	....
Stone, John M.	35,065.53	....
Stubbs, Ivan	32,558.18	....
Sutherland, John R.	86,293.44	2,830.97
Sylvestre, Paul M.	25,054.61	....
Syrnyk, John J.	20,260.38	....
Tait, Maurice J.	29,408.25	5,347.01
Targerson, Cecil C.	31,611.20	....
Taylor, Cheryl D.	29,489.00	....
Taylor, Edward J.	39,192.00	....
Templeton, Robin M.	26,890.52	....
Thompson, Curtis M.	29,211.84	3,696.53
Thunstrom, Calvin E.	39,192.00	....
Toggweiler, Hugo	26,392.19	....
Tomporowski, George	38,208.00	8,340.22
Travis, John Frank	21,086.15	....
Treptau, Ronald W.	31,520.11	....
Triol, Vern C.	25,746.90	....
Truemner, Clifford G.	26,429.85	....
Tuer, Allan G.	76,789.51	....
Tumach, Andrew	21,686.87	....
Turcotte, Dwayne	25,933.99	....
Turcotte, Orlin Edward	40,752.00	4,529.58
Tyberg, John	32,660.83	....
Uhren, Gary J. P.	27,312.00	....
Upshall, John Eric	49,320.00	2,844.01
Van Buskirk, Craig	25,461.80	....
Varcoe, Morris J.	32,520.00	....
Vickers, Lorne E.	39,192.00	....
Viel, William J.	25,041.94	....
Vocat, Louise A.	33,792.99	....
Volk, Myrna L.	35,136.00	....
Wagner, Murray W.	32,856.00	....
Walliser, Joseph H.	20,438.12	....
Ward, Nelson E.	25,561.89	....
Warrener, Stuart Sidney	30,698.47	13,961.34
Wasyliw, George	32,520.00	....
Watkins, Larry R.	37,711.14	....
Watt, Glen R.	31,426.58	....

Highways and Transportation (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	Travel
Weafer, Barry B.	50,460.00	....
Weber, Daniel D.	30,660.92	....
Weber, Ignatz Kenneth	26,023.81	....
Weinbender, Daryl B.	26,653.56	....
Weinbender, Gordon D.	29,440.15	....
Weir, Michael M.	27,493.58	....
Werminsky, Lawrence	26,498.75	....
White, Grant B.	26,177.69	....
White, Stella B.	38,208.00	....
Whitehead, Richard	29,211.73	2,885.77
Whiteman, Ronald L.	39,192.00	....
Widger, Gordon E.	40,500.49	....
Widger, Robert A.	58,971.12	3,011.10
Wiggins, Robert D.	32,085.66	4,653.15
Wilkie, Brian C.	52,548.00	....
Wilkie, Wilfred L.	25,837.38	....
Williams, Daryl C.	48,579.61	2,710.55
Wirth, Philip L.	29,656.03	....
Wong, Norman	40,500.00	....
Woodcock, Norman O.	54,126.00	2,203.37
Woytowich, John	39,469.63	....
Wuschke, Howard J.	52,892.02	....
Wyatt, Jon J.	52,548.00	....
Yarotsky, Morley	40,404.00	....
Yates, Edwin E.	38,208.00	8,591.90
Yea, Howard	49,140.00	....
Young, Robert J.	39,192.00	....
Zadorozny, Monty G.	29,856.12	....
Zapshala, Karl A.	30,107.70	....
Zatwarnitski, Morris O.	28,976.16	....
Zbeetnoff, Joseph	54,281.60	3,447.88
Zerr, Susan Lee	34,827.00	....
Zilkie, David Darrel	25,108.16	....
Zimmerman, Joseph R.	26,426.47	....
Zimmerman, Philip L.	35,124.15	....
Zinn, Jack A.	21,091.21	....
Zordel, Herbert H.	45,986.60	....
Zutautas, Bruno L.	39,360.00	....
Payees under $20,000.00	2,712,620.62	....
Other Travel:		
Beard, Michael	....	8,332.28
Bedford, Eldon	....	3,376.66
Bendall, Keith	....	3,548.85
Central Vehicle Agency Revolving Fund	....	63,965.86
Ciesielski, Carl	....	5,952.40
Dunlop, Daniel	....	2,082.91
Ector, Kenneth A.	....	5,562.54
En Route Card	....	96,308.17
Forzley, Marvin G.	....	3,598.98
Getzlaf, Raymond M.	....	2,916.19
Hoffman, Alan R.	....	2,346.29
Iverson, Vernon E.	....	2,339.80
Kemp, Wayne C.	....	2,051.76
Krip, Ernest F.	....	3,775.16
Lonesome Prairie Sand & Gravel Ltd.	....	4,304.74
McMurtry, Raymond D.	....	4,136.71
Nilsen Aggregates Ltd.	....	3,696.23
Points North Freight Forwarding Inc.	....	3,520.00
Sandman Hotels & Inns Ltd.	....	4,798.95
Saskatchewan Property Management Corporation	....	768,671.20
Shopa, Fred	....	6,763.92
Sitter, Glen	....	9,267.67
Szafron, Joseph	....	2,302.96
Teslia, Eugene	....	7,267.45
Voinorosky, William	....	2,080.60
Wass, Stewart	....	2,212.84
Weibe, Jacob	....	5,041.86
Payees under $2,000.00	....	391,628.06
	$ 37,818,483.67	**$ 2,652,778.63**

Other Expenses:

A Frame Contracting Ltd.	$ 24,360.52
A. Kustiak Trucking Ltd.	17,642.64
Ace Asphalt & Maintenance Ltd.	2,078,080.34
Acklands Ltd.	18,835.25
AEL Contractors	18,066.75
Aikins, MacAuley & Thorvaldson	37,055.46
Anderson Rental & Paving Ltd.	79,370.89
Armtec Inc.	17,512.09
ASL Paving Ltd.	1,348,767.56
Association of Professional Engineers of Saskatchewan	12,320.00
Bains, Brent	13,516.10
Barzeele & Burkosky Ltd.	25,234.27
Baschuk Construction Ltd.	164,903.45
Beauval Sand & Gravel	45,949.62
Bell Data Systems Inc.	17,038.79
Bell Technical Services	78,315.61
Berlin Contracting	21,325.86
Bleackley Construction Ltd.	23,575.95
Boundary Equipment (Calgary) Ltd.	67,040.26
Boundry Equipment (Calgary) Ltd.	18,450.00
Brent Construction Ltd.	52,274.70
Broda Construction Inc.	308,838.96
Brown, Hal	12,848.56
Buckland & Taylor	56,000.00
Buddwil Enterprises Ltd.	321,943.10
C & F Trucking Ltd.	25,076.08
C. D. Botkin Construction Ltd./ W. F. Botkin Construction Ltd.	104,846.59
Canadian National Railways	392,332.77
Canadian Pacific Ltd.	322,210.81
Canadian Salt Co. Ltd.	1,096,505.81
Central Asphalt Ltd.	39,658.75
Century Piping Systems Inc.	13,111.59
Chartier, Edward	44,667.14
Chartier, Lorrie	39,795.44

Highways and Transportation (Ordinary Expenditure) Payments — *(Continued)*

Other Expenses: — (Continued)

Chase Manhattan Bank of Canada	22,567.66
Chase Manhattan Leasing Canada Ltd	17,097.06
Cimco Bush Clearing Ltd	33,250.00
Clayton, Sparks & Associates Ltd	31,049.48
Clifton Associates Ltd	74,093.82
Cochrane Lavalin Inc	34,367.50
Cockburn Construction Ltd	15,866.79
Collison, Gary	41,437.88
Collison, Lyle	18,392.49
Collison, Richard	18,296.82
Connolly, Jack J	11,530.32
Cowan, Wayne	12,540.00
Crushrite Concrete Ltd	281,173.53
Cypress Paving (1976) Ltd	151,967.21
Dale & Compagnie Ltd	10,173.50
Dash Trucking Ltd	20,466.50
Dave's Transport Ltd	70,259.63
Davidson, Bruce	25,996.80
Davis Machine Co. (1960) Ltd	18,753.00
DDR Technologies	34,717.50
Delta Rock & Sand Ltd	454,450.55
Department of Parks, Recreation and Culture	12,476.05
Dome Advertising Ltd	130,870.63
Dome Media Buying Services Ltd	187,855.15
Dominion Bridge — AMCA International	20,726.34
Domtar Chemicals Group	317,277.02
Dow Chemical Canada Inc	16,772.60
Duffield Trucking Ltd	13,735.70
Dyck, William	16,562.55
E. G. Services Ltd	24,891.72
Earl Grey, Village of	32,712.09
Eastside Gravel Co. Ltd	93,310.36
EDC Environmental Dust Control (Saskatchewan) Ltd	60,659.05
Environmental Pest Control (Saskatchewan) Ltd	32,907.15
Esso Petroleum Canada	32,600.01
Evans-Tedham Lumber Ltd	14,212.50
Facca, Donn G	18,191.75
Federated Co-operatives Ltd	24,898.76
Fedorowich Construction Co. Ltd	83,224.40
Fester, Glen	10,804.92
Fond du Lac Air Ltd	10,030.48
Fort Garry Industries Ltd	17,472.34
G. W. Construction Ltd	84,861.75
Garex Consultants International Ltd	40,436.92
Geiger's Fence Erectors Ltd	19,793.00
Gene Rusk Trucking & Loading	262,978.99
General Chemical Canada Ltd	253,792.01
General Graphic Services Ltd	21,117.54
Gerbrandt Sand & Gravel Ltd	199,484.64
Gestetner Inc	14,827.34
Giroux Concrete Ltd	39,722.48
Globe Excavating Ltd	53,814.08
Golden River Corporation	16,014.68
Gregory Holdings Inc	52,580.40
Greschner Construction Ltd	29,836.88
Guardian Traffic Services Ltd	21,621.16
Haas Construction Ltd	47,855.22
Hanson's Trucking	10,333.64
Harrisons & Crosfield Canada Ltd	28,763.73
Haynes, Ian	25,000.00
High-Line Electric (76) Ltd	36,572.38
Highways Revolving Fund	20,776,913.15
Highways Wage Account	15,388.65
Humphries Holdings Ltd	37,459.18
Husky Oil Marketing Co	1,992,438.99
Hy Axe Construction	31,612.50
Hy Power Systems Inc	12,252.59
I C G Liquid Gas Ltd	11,449.19
IBIS Products Ltd	13,363.47

Industrial Scale Service Ltd	14,334.49
International Road Dynamics Inc	137,227.00
Jakubowski, Joe	24,158.51
John Highmoor Trucking Ltd	11,625.00
John's Sand & Gravel	12,264.43
K & M Graders Ltd	24,425.00
Kalinowski Trucking Ltd	31,102.87
Kam-Crete Ltd	17,417.76
Kayway Industries Inc	1,060,137.48
Kelly Lafrentz Trucking	31,095.25
Kerluke, Wayne	12,416.04
King, Gordon L	10,167.81
Kirsch Construction Ltd	244,495.81
Koch Asphalt Co	116,577.77
Koch Materials Company	2,559,888.00
Kozloski, Kent	15,290.07
Kulyk, Bill	10,890.00
L & R Asphalt Ltd	869,674.94
L. C. Trucking	15,139.54
Lafrentz Road Services Ltd	28,427.14
Laplante, Larry	121,658.29
Leason, Carl	25,022.00
Leifso, Brian	36,104.60
Lonesome Prairie Sand & Gravel Ltd	958,346.28
Lucas, Albert	15,283.01
Lucas, Ben	16,278.89
MacKenzie & Feimann Ltd	98,581.04
Madryga, Nick	10,988.48
Madsen Fence Ltd	27,956.80
Management Systems Ltd	137,412.08
Manitoba Minister of Finance — Manitoba Culture Heritage & Recreation	47,630.86
Manitoba Telephone System	10,505.41
Martin, Donald	20,000.00
Maurice Trucking Ltd	45,547.87
McGill's Inc	846,637.51
McGill's Ltd	14,630.50
McKeens Trucking Service Ltd	17,780.00
McLellan Fencing Co. Ltd	40,587.90
Meadow Lake Waterwell Drilling Ltd	13,815.88
Mercury Graphics Corporation	10,843.29
Midland Vegetation Control Inc	38,111.44
Midwest Litho Ltd	92,673.95
Mitchell, Richard	62,776.27
Mobile Paving Ltd	52,038.51
Motorola Ltd	13,633.54
Naygl Construction Services Inc	23,053.77
Neilson Trucking Ltd	303,653.51
Neuman, Adolph and Gloria	10,000.00
Newton Logging Ltd	15,514.20
Nilsen Aggregates Ltd	653,402.44
Njaa, Don	10,398.90
Nordic Industries (1979) Ltd	17,158.60
North West Construction Ltd	16,369.47
North-Sask Electric Ltd	27,420.44
Northland Distributors & Supply Ltd	19,980.14
Olson, James K	15,471.34
Ormsby, Bill	14,333.23
Ortman Electric Ltd	20,887.82
Osler, Hoskin & Harcourt	26,398.53
Paczkoski, Lyle	30,199.55
Palliser Aggregates Ltd	843,969.05
Paperworks Inc	11,043.01
Paramount Paving Ltd	30,513.50
Paul Morsky Ltd	15,823.19
Paulsen & Son Excavating Ltd	15,068.99
Peterson, Richard	12,960.00
Petro-Canada Inc	2,274,286.36
Phelan Construction	145,817.85
Points North Freight Forwarding Inc	10,653.40
Potash Services Construction Ltd	14,683.33

Highways and Transportation (Ordinary Expenditure) Payments — *(Concluded)*

Other Expenses: — (Concluded)

Potzus Construction Ltd.	1,637,820.63
Pounder Emulsions Ltd.	5,010,817.25
Prairie Industrial Chemicals Inc	34,949.78
Prairie Oil Services	16,260.64
Precambrian Expeditors	17,947.63
Prince Albert Foundry Ltd	18,873.54
Professional Computer Services	12,023.50
Quandt Enterprises Ltd.	15,275.36
Rural Municipality of Storthoaks No. 31	24,805.51
Railway Associated Management Services Inc.	14,230.00
Ramsay Construction Ltd.	40,678.29
Receiver General for Canada — Communications Canada	126,590.91
Regina, City of	15,538.12
Reliable Stationers Ltd	12,765.81
Resource Protection & Development Revolving Fund	32,171.06
RL Crain Inc.	20,031.60
Roads & Transportation Association of Canada	144,554.50
Robert's Welding Ltd	10,743.68
Robin's Hauling & Excavating	15,216.52
Ross, Alister	15,543.45
Russelsteel Inc	11,476.90
Sage Consulting Group	27,495.00
Sandy Bay Contracting Ltd	29,133.77
Sask Tel — C.M.R.	1,977,426.53
Saskatchewan Computer Utility Corporation (SaskComp)	262,274.97
Saskatchewan Forest Products Corporation	71,918.84
Saskatchewan Government Insurance	45,920.72
Saskatchewan Government Printing Co.	33,323.43
Saskatchewan Power Corporation	603,430.44
Saskatchewan Property Management Corporation	9,379,890.30
Saskatchewan Public Service Commission	24,919.50
Saskatchewan Research Council	25,870.50
Saskatoon, City of	15,424.09
Saskcon Repair Services Ltd.	403,208.84
Saugeen Road Spraying Co. Ltd.	642,393.21
Sears Trucking Ltd.	35,343.57
Setter, Keith	47,040.00
Shell Canada Ltd	32,071.68
Sieffert, W. A. and J. R. Wilson	19,349.20
Signal Industries Ltd.	170,370.23
Smith's Transport Ltd.	16,003.00
Snowbird Aviation Ltd.	12,694.00
Sonntag, Francis	14,291.82
South Construction Co. Ltd.	141,551.81
Southam Paragon Graphics	10,831.84
Sparks & Associates Ltd	36,976.20
Spir-L-ok Industries Canada Ltd.	36,546.65
Stacey Construction	10,756.04
Stanley Associates Engineering Ltd.	18,454.99
Stetner Electric Ltd	26,559.63
Success Office Systems	22,586.32
T. & A. Construction	15,211.67
Tallmadge, Wayne	16,742.59
Tarasiuk, Don	10,615.65
Toledo Scale	16,912.90
Toshiba of Canada Ltd.	13,194.28
Trade & Transportation Group	55,809.36
Trafco Canada	12,291.30
Triple R Contracting Ltd.	61,473.04
Tupper's Construction Ltd	110,975.95
Turner, Dale	13,377.64
University of Alberta	29,480.55
University of Saskatchewan	162,050.30
Van Waters & Rogers Ltd.	212,530.59
Venture Construction Ltd	531,383.09
Vodnoski, David	15,646.80
Vodnoski, Ron	14,232.40
W. F. Botkin Construction Ltd	445,865.79
W. H. Coderre & Sons Construction Ltd	23,396.90
W. J. Gardiner & Son	41,524.40
Wesco	13,864.59
West-Can Management Ltd	15,371.97
Westbridge Computer Corporation	19,367.58
Western Tractor Coneco	21,166.90
Weyerhauser Canada Ltd	1,388,535.26
Whitford, Randy	15,087.44
Williams, Bud	13,760.32
Woods, Gordon Management Consultants	11,720.00
Payees under $10,000.00	2,219,747.50
	$ 73,242,764.37

Highways Revolving Fund Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Adair, Terry M.	$ 30,739.07	$ ....
Adams, Judith A.	20,990.04	....
Ahlstrom, Garry B.	34,948.67	....
Anderson, Bradley B.	24,895.68	....
Andrews, Keith B.	34,850.02	....
Anthony, Donald A.	28,452.00	....
Armstrong, W. Boyd	32,303.34	....
Baranesky, Peter	29,220.00	....
Bodnaryk, Barry L.	30,030.00	....
Bond, Alfred E.	27,312.00	....
Booth, Elaine A.	25,519.55	....
Boychuk, Victor	32,668.33	....
Boyko, Mike	28,347.41	....
Bragg, Elmer N.	25,478.88	....
Bray, Edmund K.	28,237.61	....
Brown, Garry	27,465.48	....
Burant, Lawrence S.	35,084.18	....
Buzila, Stephan	33,599.48	....
Byl, Klaas C.	34,746.23	....
Byrne, Bryan A.	41,388.84	....
Cairns, R. Bruce	31,806.20	....
Callaghan, W. Gerald	37,860.00	....
Carpentier, Allan R.	32,384.78	....
Carr, Allan John	36,588.00	....
Carr, Robert C.	35,461.57	....
Cheal, Eleanor Fern	22,656.00	....
Chometsky, Joe	36,381.35	....
Chupa, Paul A.	33,052.10	....
Coleman, Grant A.	30,037.02	....
Criddle, Ronald A.	37,468.59	....
Currie, John	32,460.00	....
Curtis, Gerald G.	33,730.16	....
Dashney, David N.	36,259.18	....
Daum, Rudolph	32,460.00	....

Highways Revolving Fund Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Dawson, Terrence K.	32,460.00	....
Demontarnal, Roger H.	32,788.05	....
Dewan, Alvin C.	22,759.00	....
Didkowski, Curtis M.	21,718.14	....
Dodd, Cecil O'Dell	33,668.00	....
Ector, Kenneth A.	33,004.25	....
Edmonds, Randy	32,460.00	....
Eirich, Herbert	21,872.27	....
Elash, Richard L.	27,785.39	....
Fehr, Garry M.	32,628.23	....
Finkbeiner, Norman D.	33,167.17	....
Finkeldey, Erich H.	54,312.00	....
Fitkowski, Philip	32,460.00	....
Fletcher, Ronald	35,617.79	....
Forsyth, Jack C.	25,736.87	....
Forzley, Marvin G.	29,564.81	....
Frass, Vernon P.	33,642.29	....
Frazer, Mervin	30,514.14	....
Fretwell, David J.	32,460.00	....
Gallagher, William E.	32,460.00	....
Gareau, Antonio	25,706.77	....
Gareau, Neil Norman	37,268.14	....
Gatzke, Donald L.	38,156.48	....
Genest, Gerald E.	32,460.00	....
Genest, Ron B.	35,455.58	....
Getzlaf, Raymond M.	37,836.00	....
Glowa, Darlene	20,557.13	....
Gobeil, Adrien A.	35,052.00	....
Goodfellow, Curtis H.	34,607.47	....
Gurbach, Edward G.	32,010.51	....
Gurney, Rodney B.	24,828.00	....
Haines, Randie H.	32,871.86	....
Hall, Kenneth	33,988.55	....
Haynee, Peter M.	23,823.06	....
Heal, Peter R.	28,896.00	....
Hepp, Evan R.	31,196.39	....
Heron, William R.	38,109.68	....
Herrmann, Linda M.	22,985.51	....
Highways Wage Account	2,315,119.19	21,731.28
Hildebrandt, Frank J.	31,645.18	....
Hillacre, Kenneth L.	34,785.34	....
Hoffman, Alan R.	29,671.00	....
Hollaczek, Herbert C.	40,277.32	....
Hrycak, Harry M.	32,643.25	....
Huber, Allan R.	29,832.00	....
Iuon, Wanda Dee	20,116.32	....
Iverson, Vernon E.	40,032.61	....
James, Dennis	28,452.00	....
Jestin, Kenneth A.	31,608.82	....
Johnson, Fredrick G.	28,508.43	....
Johnson, Ole T.	33,772.21	....
Klockow, Garth D.	29,769.49	....
Krahn, Robert J.	25,330.78	....
Krakowetz, Anne M.	22,656.00	....
Krip, Ernest F.	31,384.99	....
Lafond, Marga	22,656.00	....
Laliberte, Katherine C.	20,664.00	....
Landrie, Minnie B.	24,828.00	....
Landrie, Zeta A.	27,312.00	....
Laplante, Ron	37,977.73	....
Larsen, Henry	32,639.92	....
Leblanc, Arcade J.	30,708.00	....
Lindskog, Sixten	31,931.74	....
Lipp, Joseph	39,269.76	....
Lowenberger, Bernard	28,568.67	....
Lowery, Joan A.	26,904.38	....
Lozinski, Burt	20,739.01	....
Lubyk, Gerald P.	39,300.00	....
Lyons, Clarence R. V.	28,320.00	....
Marcotte, Marion A.	22,656.00	....
Mardell, Bernard O.	28,044.27	....
Marinier, Robert M.	28,452.00	....
Marshall, Darwin A.	20,342.73	....
McDonald, Roy W.	32,460.00	....
McMurtry, Raymond D.	32,218.88	....
McNaughton, Wayne	40,485.60	....
McPherson, Alex W.	32,460.00	....
McRae, James	35,052.00	....
Meachem, James	43,651.95	2,397.00
Mehler, Ronald L.	39,449.40	....
Mellquist, Lorne N.	26,120.92	2,065.68
Michaud, Leonard P.	32,460.00	....
Mills, Glenn L.	24,938.00	....
Mitchell, James W.	29,910.88	....
Nesland, Carl	32,624.03	....
Neuman, Richard	32,583.83	....
Norman, David Ray	32,796.46	....
Olshewski, Kenneth J.	30,637.35	....
Orsak, Garry	33,148.99	....
Palaschuk, John	57,120.00	3,520.21
Paradis, Donald Edward	32,796.46	....
Paulhus, Robert D.	32,520.00	....
Persson, Reno N.	30,848.85	....
Phaneuf, Edward Rene	35,052.00	....
Pilon, Paul A.	32,460.00	....
Poppel, Bernard J.	25,063.54	....
Porter, James	44,883.61	6,926.96
Prestley, Richard	24,828.00	....
Probert, James R.	31,296.25	....
Propp, Victor	32,619.51	....
Read, Glenn V.	32,026.15	....
Reich, Gerald D.	28,730.75	....
Reid, Kevin V.	34,529.26	....
Reilly, Gary Irvine	31,453.15	....
Reimer, Richard J.	29,832.00	....
Renaud, Denis Robert	32,556.00	....
Robertshaw, Neil E.	32,460.00	....
Rodych, Victor	32,460.00	....
Rohrer, John K.	37,895.76	....
Romanoski, Robert	21,343.00	....
Russell, Norris Alexande	32,460.00	....
Sather, Barry	28,542.28	....
Schafer, Allan E.	32,836.78	....
Schedlosky, Eugene	35,052.00	....
Schmidt, Teresa	23,928.00	....
Schneider, Lawrence	22,072.44	....

Highways Revolving Fund Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Scott, John	39,561.60	....
Seib, Ronald A.	32,691.33	....
Sellsted, John E.	33,482.01	....
Shaw, Harvey R.	33,734.35	....
Shewchuk, Derald Robert	32,460.00	....
Shier, Wallace C.	39,330.60	....
Shopa, Fred	32,460.00	....
Shuffler, Linda M.	22,123.73	....
Silzer, David J.	47,878.27	....
Simpson, Stan	37,999.26	....
Siwak, Matthew A.	34,032.00	....
Smith, Edwin David	37,299.01	....
Smith, Thomas A.	31,120.18	....
Smytaniuk, Cornell	32,460.00	....
Sochaski, Roman	41,651.04	....
Spearing, Dale E.	40,289.01	2,098.74
Spicer, Gerald R.	25,533.83	....
Spilchen, Paul	27,501.20	....
Stobbs, Donald Humphrey	28,452.00	....
Stopanski, Gordon James	20,748.00	....
Stout, Peter	37,872.53	....
Svoboda, Stanley J.	34,304.22	....
Theise, Terry R.	32,906.13	....
Thompson, Donald	29,724.09	....
Tiffin, Richard S.	27,312.00	....
Weber, Richard D.	28,236.94	....
Wheler, Elliot C.	37,314.33	....
Wilde, Nellie Pearl	20,748.00	....
Work, Lavern J.	32,667.57	....
Zech, Helmut	30,530.42	....
Payees under $20,000.00	652,375.39	....
Other Travel:		
Kabaroff, John	....	2,387.61
Payees under $2,000.00	....	23,503.05
	$ 8,622,151.55	**$ 64,630.53**

Other Expenses:

A & N Auto & Machine Ltd.	$ 78,079.26
Ace Asphalt & Maintenance Ltd.	24,967.61
Acklands Ltd.	238,994.22
Agtech Foods Inc.	25,555.50
Apollo Machine & Products Ltd.	28,751.70
Armtec Inc.	24,180.36
Auto Electric Service Ltd.	16,650.29
Battlefords Bearing & Farm Supply Ltd.	26,535.19
Bearcat Manufacturing	10,972.39
Bearing & Transmission (Regina) Ltd.	37,321.19
Bearing & Transmission (P.A.) Ltd.	20,254.28
Bearing & Transmission Ltd.	24,836.53
Bearing Supply (Canada) Ltd.	74,824.88
Bee Line Welding & Equipment Ltd.	24,705.49
Belarus Equipment of Canada Ltd.	58,106.23
Bell Technical Services	42,040.68
Binks Manufacturing Co. of Canada Ltd.	10,213.81
Blackwood Hodge Equipment Ltd.	104,699.10
Bucyrus Blades of Canada Ltd.	49,488.00
California Colors & Auto Body Repair	13,352.82
Canadian Liquid Air Ltd.	24,645.49
Canadian National Railways	83,891.00
Canadiana Agri-Motice Co. Ltd.	12,286.57
Canasphere Industries Ltd.	553,604.56
Canox	14,211.47
Case Power & Equipment	28,800.58
Central Vehicle Agency Revolving Fund	28,727.91
Century Sales & Service Ltd.	13,762.06
Commercial Industrial Manufacturing Ltd.	24,973.80
Con-Force Structures Ltd.	12,645.06
Continental Petroleum Rubber Co.	12,566.64
Crownpaper	50,140.01
Cummins Mid-Canada Ltd.	16,468.92
D & D Truck Equipment	18,251.26
Danco Equipment Ltd.	18,493.50
Department of Highways and Transportation	303,701.62
Department of Parks, Recreation & Culture	129,178.83
Dominion Bridge — AMCA International	88,058.51
Dupont Holdings Ltd.	11,762.08
Elmwood Chrysler Dodge Ltd.	10,054.93
Esso Petroleum Canada	458,767.20
Federated Co-operatives Ltd.	2,913,841.39
Fer-Marc Equipment Ltd.	263,690.77
Ferguson Supply Ltd.	22,833.54
First Filter Service	40,447.38
Fort Garry Industries Ltd.	230,362.78
Fort Ignition Ltd.	171,902.24
Frame & Wheel Alignment Co. Ltd.	15,810.37
Frontier Ford Sales Ltd.	11,833.81
Fyfe Parts	93,975.17
G. J. Bell International Trucks Ltd.	16,289.03
G. L. Conlin & Son Ltd.	19,035.19
Gelco Express	11,361.99
General Chemical Canada Ltd.	11,272.71
General Paint & Wallcoverings	14,342.87
General Paint Division of Reed Inc.	11,912.38
Goodyear Canada Inc.	25,580.15
Goodyear Canada Incorporated	107,778.47
Grandstand Steel Buildings (Saskatchewan) Inc.	61,093.74
Great West Auto Electric Ltd.	36,330.58
Grosser & Glass Ltd.	43,529.01
Guardian Traffic Services Ltd.	80,121.87
Hackl's Engine Works Ltd.	52,829.03
Harvest Community of The Prairies Inc.	11,509.63
Highways Revolving Fund	11,183.50
Hilltop Equipment Sales Ltd.	41,481.86
Hub City Diesel Injection Ltd.	10,970.36
Husky Oil Marketing Co.	130,067.47
Hy Power Systems Inc.	183,453.89
Hylar Precision Machine Ltd.	45,747.19
I C G Liquid Gas Ltd.	29,573.14
IBIS Products Ltd.	1,301,336.84
Indequip Sales	15,008.28
Industrial Scale Service Ltd.	25,669.30
International Paints (Canada) Ltd.	1,382,442.12
James Tire Centres Ltd.	105,351.98
Jay Mar Ironworks	60,437.36
Kemsol Products Ltd.	11,681.66
Koch Materials Company	37,997.08
Korpan Tractor	10,556.00
Kramer Tractor Ltd.	139,922.20
L & R Asphalt Ltd.	10,948.84
Lafrentz Road Services Ltd.	12,439.19
Loomis Courier Service Ltd.	32,002.44
M & L Testing Equipment Co. Ltd.	33,806.87
Management Systems Ltd.	12,275.76
Mandem Inc.	10,615.22

Highways Revolving Fund Payments — *(Concluded)*

Other Expenses: — (Concluded)

Mann Motor Products Ltd.	18,767.79
McCoy Industries Ltd.	33,761.24
McGill's Inc.	100,140.67
Mecho Supply Ltd.	33,341.47
Michelin	44,630.56
Midwest Detroit Diesel Ltd.	101,285.62
Midwest Hydraulics Inc.	42,390.49
Minister of Finance	25,950.56
Motorways	11,311.39
Natomagan, Clarence	13,284.00
Nautical Electronic Laboratories Ltd.	18,012.93
Nedco-Western Division of Westburne Industrial Ent. Ltd.	25,916.37
Nelson-Bode Implements Ltd.	12,868.90
Nemco Resources Ltd.	26,547.37
Newfield Seeds Ltd.	62,461.20
Nilsen Aggregates Ltd.	65,335.85
Norman's Tire Centre	51,692.34
Northland Trucks (1978) Ltd.	48,388.80
Oakite Products of Canada Ltd.	12,442.16
Oliver Industrial Supply Ltd.	23,877.29
Ortman Electric Ltd.	10,731.54
P. A. Radiator Shop Ltd.	13,231.48
Parkland Engine Rebuilders Ltd.	28,744.58
Paul Morsky Ltd.	473,378.16
Peavey Mart	18,102.56
Percival Ford Trucks	16,671.70
Percival Mercury Sales Ltd.	1,215,242.65
Petro-Canada Inc.	173,650.32
Petro-Canada Products	10,467.29
Polar Oils Ltd.	31,058.58
Potzus Construction Ltd.	388,082.74
Pounder Emulsions Ltd.	27,897.72
Pratt Pontiac Buick Ltd.	13,835.82
Prince Albert Farm Parts (1987) Ltd.	10,605.03
Prince Albert Foundry Ltd.	159,291.20
Pritchard Engineering Co. Ltd.	11,913.99
R. J. Genereux & Associates Ltd.	97,372.98
Receiver General for Canada — Communications Canada	29,650.52
Redhead Equipment Ltd.	614,970.93
Rediron Enterprises	11,772.00
Reed Ford Tractor Sales Ltd.	115,991.51
Ritchie Construction Ltd.	66,684.00
Robinson Diesel Injection Ltd.	19,028.95
Royal Ford Lincoln Mercury Sales Ltd.	14,831.10
Russelsteel Inc.	55,917.43
S & M Trucks & Equipment Ltd.	44,975.58
Safety Supply Canada Ltd.	43,371.67
Sask. Tel — C.M.R.	181,310.40
Saskatchewan Auto Fund	781,486.62
Saskatchewan Computer Utility Corporation (SaskComp)	222,767.24
Saskatchewan Forest Products Corporation	216,224.51
Saskatchewan Power Corporation	41,620.98
Saskatchewan Property Management Corporation	403,954.11
Saskatoon Diesel Services Ltd.	16,211.37
Sasken Tire Suppliers	76,761.23
Senstek Ltd.	31,329.60
Shelter Industries Inc.	58,451.10
Sherwood Chevrolet-Oldsmobile Inc.	57,822.16
Signal Industries Ltd.	251,532.92
Southern Diesel Injection Service Ltd.	10,609.67
Speedy Auto Glass	15,753.58
Spir-L-ok Industries Canada Ltd.	15,714.56
Spring Service Ltd.	13,668.50
Standard Motor Supply Ltd.	17,633.46
Superior Propane Inc.	13,881.01
T-R Spring & Alignment	18,035.47
Thompson Insurance Services	88,562.00
Trail-Rite Flatdecks Ltd.	132,109.60
Triod Supply Ltd.	34,207.46
Truckline Parts	44,147.73
Turbo Resources Ltd.	20,626.15
Ulmer Chev-Olds Cadillac Ltd.	11,704.24
United Grain Growers Ltd.	12,720.00
Valley Blades Limited	171,080.32
Video-One Systems Ltd.	15,617.35
Wajax Industries Ltd.	61,906.60
Wawota Concrete & Excavating Ltd.	85,504.68
Westbridge Computer Corporation	24,983.07
Westcan International Ltd.	62,394.10
Westcan International Trucks Ltd.	48,760.25
Westeel Agricultural Products	15,041.86
Western Tractor Coneco	21,852.09
Wilton Motors (S.C. 75) Ltd.	12,803.84
Wood's Tire Service Ltd.	10,374.13
Wright Construction	51,304.50
York Auto Supply (Yorkton) 1976 Ltd.	12,827.10
Ziebart Rustproofing (Saskatoon) Ltd.	10,147.22
Zono Filters (Sask.)	35,709.35
Payees under $10,000.00	1,525,716.07
	$ 20,216,921.41

Highways and Transportation

(Capital Expenditure)

Rural Surface Transportation

Subvote 5

Revised Estimate	**$ 97,183,000.00**	Expenditure	**$ 95,890,341.96**

Expenditures Not Allocated to Specific Projects

Air Photo Services	$ 149,062.64
District Laboratory Services	472,521.31
General Services	3,158,009.36
Total Expenditures not allocated to specific projects	**$ 3,779,593.31**

Acquisition of Gravel Pits and Other Miscellaneous Sites

Individual pits and sites with an expenditure of $5,000.00 or more are identified by land location.

7-9-13-2	$ 9,945.00
14-23-12-2	24,772.00
19-40-12-2	8,834.34
Lat. 55 16′ Long. 102 45′	6,067.81
4-18-29-2	300,000.00
22-39-18-2	28,367.03
16-45-18-2	5,950.00
5-43-20-2	12,665.00
10-39-5-3	5,682.50
31-41-18-3	8,606.62
35-48-17-3	7,792.04
15-50-8-3	18,750.00
15-50-9-3	23,000.00
Pits under $5,000	30,728.81
Total acquisition of Gravel Pits and Other Miscellaneous Sites	**$ 491,161.15**

Public Highways

The total expenditure shown for each highway includes expenditures on adjacent roadway facilities:

Community and Industrial Access Roads
Recreation and Tourist Facilities

Expenditures shown opposite the description of each section of a highway, or adjacent facility, include all capital expenditures directly attributable to that section.

Highway No. 1 **($5,996,165.98)**	
Manitoba Boundary to West Jct. Hwy. 8 (Moosomin)	111,159.14
West Jct. Hwy. 8 (Moosomin) to Jct. Hwy. 9 (Whitewood)	375,075.00
Jct. Hwy. 9 (Whitewood) to Broadview	6,695.94
Broadview to East Jct. Hwy. 47 (Grenfell)	2,994.04
East Jct. Hwy. 47 (Grenfell) to Jct. Hwy. 56 (Indian Head)	179,490.31
Jct. Hwy. 56 (Indian Head) to West Jct. Hwy. 35 (Qu'Appelle)	124.75
West Jct. Hwy. 35 (Qu'Appelle) to Jct. Hwy. 364 (Balgonie)	492,586.76
Jct. Hwy. 364 (Balgonie) to East Jct. Regina Bypass	60,935.32
Pilot Butte Access	132,928.09
East Jct. Regina Bypass to Jct. Hwy. 6 (South of Regina)	58,085.32
East Jct. Regina Bypass to Jct. Victoria Ave. and Albert St. in Regina	1,000.31
Jct. Hwy. 6 (South of Regina) to Jct. Hwy. 39 (East of Moose Jaw)	9,664.15
Jct. Hwy. 39 (E. of Moose Jaw) to W. Abutment Moose Jaw Creek Bridge	34,406.60
Moose Jaw Creek Bridge to Jct. Hwy. 2 (North of Moose Jaw)	10,686.26
Jct. Hwy. 2 (North of Moose Jaw) to 5.0 km West of Mortlach	656,894.57
5.0 km West of Mortlach to East Jct. Hwy. 19 (Chaplin)	7,358.02
East Jct. Hwy. 19 (Chaplin) to West of Jct. Hwy. 19	27,061.67
West Jct. Hwy. 19 to Rush Lake Access Road	2,478.68
Herbert Access	574.34
Rush Lake Access Road to W. Jct. Hwy. 4 (N. of Swift Current)	260,727.16
West Jct. Hwy. 4 (N. of Swift Current) to Jct. Hwy. 32	715,348.17
Jct. Hwy. 32 to Jct. Hwy. 37 (Gull Lake)	1,933,760.07
Jct. Hwy. 37 (Gull Lake) to Sidewood	910,066.27
Jct. Hwy. 21 to Alberta Boundary	6,065.04

Public Highways — *(Continued)*

Highway No. 2 **($514,254.00)**

International Boundary (West Poplar River) to E. Jct. Hwy. 18 (Rockglen)	111.99
East Jct. Hwy. 18 (Rockglen) to South Jct. Hwy. 13 (Assiniboia)	77,737.10
Jct. Hwy. 43 (South of Mossbank) to Jct. Hwy. 36	21,527.64
Mossbank East Access	63.22
Bushell Park Access Road to Moose Jaw (North City Limits)	2,142.18
Jct. Hwy. 2 (South of Moose Jaw) to Jct. Hwy. 363	2,873.39
Moose Jaw (North City Limits) to Jct. Hwy. 42 (Tuxford)	6,515.81
Jct. Hwy. 42 (Tuxford) to West Jct. Hwy. 11 (Chamberlain)	83,797.01
East Jct. Hwy. 11 (Findlater) to 4.0 km North of Penzance	6,517.45
4.0 km North of Penzance to 1.0 km North of Imperial	41,084.07
Watrous to Young	223.56
Zelma Access	16,221.52
South Jct. Hwy. 5 to Jct. Hwy. 27	21,838.57
Jct. Hwy. 312 (Wakaw) to South Abutment of St. Louis Bridge	53,078.61
South Abutment of St. Louis Bridge to Jct. Hwy. 11	24,290.27
Jct. Hwy. 11 to North Abutment Diefenbaker Bridge (Prince Albert)	6,228.00
North Abutment of Diefenbaker Bridge (Prince Albert) to Jct. Hwy. 263	2,952.63
Jct. Hwy. 264 to Jct. Hwy. 916	9,218.90
Jct. Hwy. 916 to North Jct. Hwy. 165	121,434.94
North Jct. Hwy. 165 to La Ronge	16,397.14

Highway No. 3 **($8,441,878.11)**

Manitoba Boundary to Erwood	1,959,548.12
West Jct. Hwy. 9 (Hudson Bay) to Prairie River	65,782.42
Jct. Hwy. 3 (East of Veillardville) to Carrot River	6,475.11
Prairie River to South Jct. Hwy. 23 (Crooked River)	1,303,788.72
South Jct. Hwy. 23 (Crooked River) to South Jct. Hwy 35 (Tisdale)	1,815,548.14
Recreation and Tourist Facilities	2,711.81
Eldersley Access	8,708.32
South Jct. Hwy. 35 (Tisdale) to South Jct. Hwy. 6 (Melfort)	63,162.72
Recreation and Tourist Facilities	2,615.29
North Jct. Hwy. 6 (Melfort) to Kinistino	6,472.07
Jct. Hwy. 25 (Birch Hills) to South Jct. Hwy. 2 (Prince Albert)	134,451.69
North Jct. Hwy. 2 (Prince Albert) to Jct. Hwy. 55 (Shellbrook)	1,963,050.87
Shell Lake Access	24,115.80
7.3 km West of Shell Lake to Jct. Hwy. 24 (Spiritwood)	2,859.59
Jct. Hwy. 24 (Spiritwood) to South Jct. Hwy. 4 (Glaslyn)	413,883.97
West. Jct. Hwy. 26 to East Abutment Deer Creek Bridge (N. Sask. River)	530,047.80
Frenchman Butte Access	195.36
Paradise Hill Access	53,767.38
East Abutment of Deer Creek Bridge to Jct. Hwy. 17 (Alberta Boundary)	84,692.93

Highway No. 4 **($1,923,867.86)**

International Boundary (Monchy) to North Jct. Hwy. 18 (Val Marie)	10,489.24
North Jct. Hwy. 18 (Val Marie) to Jct. Hwy. 13 (Cadillac)	29,754.65
Jct. Hwy. 43 to East Jct. Hwy 1 (Swift Current)	164,788.31
Swift Current — Chaplin St. and 22nd Ave. to West Jct. Hwy. 1	24,420.95
West Jct. Hwy. 1 (Swift Current) to S. Abutment Sask. Landing Bridge	57,302.97
South Abutment Sask. Landing Bridge to 1.6 km North Sanctuary Grid	51,676.17
1.6 km North of Sanctuary Grid to South Jct. Hwy. 44 (Elrose)	27,309.51
Jct. Hwy. 7 (Rosetown) to Jct. Hwy. 31	37,257.95
Jct. Hwy. 31 to West Jct. Hwy. 14 (Biggar)	1,150,592.90
Sonningdale Road to 7.6 km North of Cando	25,586.51
7.6 km North of Cando to South Jct. Hwy. 16 (Battleford)	43,424.46
South Jct. Hwy. 16 (Battleford) to Jct. Hwy. 26	139,608.49
Jct. Hwy. 26 to Jct. Hwy. 204	126.44
Metinota Access	1,302.79
Jct. Hwy. 204 to North Jct. Hwy. 3 (Glaslyn)	2,845.65
Aquadeo Beach Access	181.56
North Jct. Hwy. 3 (Glaslyn) to East Jct. Hwy. 55 (Meadow Lake)	102,710.13
West Jct. Hwy. 55 to Jct. Hwys. 904 & 224 (Meadow Lake Prov. Park)	54,489.18

Highway No. 5 **($3,047,291.27)**

Manitoba Boundary (Togo) to East Jct. Hwy. 8 (Kamsack)	4,909.90
East Jct. Hwy. 8 (Kamsack) to South Jct. Hwy. 9 (Canora)	2,804.00
North Jct. Hwy. 9 (Canora) to Invermay	2,384,432.24
Invermay to Jct. Hwy. 35 (Wadena)	41,066.12
Jct. Hwy. 35 (Wadena) to South Jct. Hwy. 6 (Watson)	20,904.96
North Jct. Hwy. 6 (Watson) to Jct. Hwy. 20 (Humboldt)	22,127.45
Jct. Hwy. 20 (Humboldt) to North Jct. Hwy. 2	566,360.36
11.4 km East of Jct. Hwy. 41 to Jct. Hwy. 41 (East of Saskatoon)	864.24
Jct. Hwy. 41 (East of Saskatoon) to South Jct. Hwy. 16 (Saskatoon)	3,822.00

Public Highways — *(Continued)*

Highway No. 6 **($721,025.23)**

International Boundary (Regway) to North Jct. Hwy. 18 (South of Minton)	6,340.00
North Jct. Hwy. 18 (South of Minton) to Jct. Hwy. 13 (East of Pangman)	19,179.22
Jct. Hwy. 13 (East of Pangman) to South Jct. Hwy. 39 (S. of Corinne)	9,698.74
North Jct. 39 (Corrinne) to Jct. Hwy. 1 (South of Regina)	151.26
Railway Crossing North of Jct. Hwy. 11 to 28.5 km North of Regina	13,151.89
28.5 km N. of Regina (North of Kennell) to Jct. Hwy. 22 (Southey)	489,194.12
Jct. Hwy. 22 (Southey) to North Jct. Hwy. 15 (Raymore)	9,160.74
North Jct. Hwy. 15 (Raymore) to South Jct. Hwy. 16 (Dafoe)	6,808.23
South Jct. Hwy. 16 (Dafoe) to South Jct. Hwy. 5 (Watson)	67,715.25
Jct. Hwy. 349 (Naicam) to 1.0 km South of Silver Park	34,729.47
North Jct. Hwy. 3 (Melfort) to Jct. Hwy. 335 (Gronlid)	41,435.71
Jct. Hwy. 335 (Gronlid) to Jct. Hwy. 55 (Choiceland)	23,460.60

Highway No. 7 **($931,154.74)**

Jct. Hwy. 14 (West of Saskatoon) to Jct. Hwy. 60	615,057.45
Jct. Hwy. 60 to Jct. Hwy. 45 (Delisle)	230,739.91
Jct. Hwy. 45 (Delisle) to Harris	442.34
Harris to Jct. Hwy. 4 (Rosetown)	6,890.41
Jct. Hwy. 4 (Rosetown) to Jct. Hwy. 30	7,935.43
Jct. Hwy. 30 to Jct. Hwy. 21 (Kindersley)	3,414.96
Jct. Hwy. 21 (Kindersley) to Jct. Hwy. 307	419.84
Jct. Hwy. 307 to Alberta Boundary (Alsask)	66,254.40

Highway No. 8 **($3,828,490.91)**

West Jct. Hwy. 18 (Carievale) to Jct. Hwy. 13 (Redvers)	85,754.88
Jct. Hwy. 13 (Redvers) to Jct. Hwy. 48 (Fairlight)	117.75
Jct. Hwy. 48 (Fairlight) to East Jct. Hwy. 1 (Moosomin)	712.25
West Jct. Hwy. 1 (Moosomin) to South Abutment Qu'Appelle River Bridge	1,370,901.23
Sylvite Mine Access	57,806.77
South Abut. Qu'Appelle River Bridge to East Jct. Hwy. 16 (Langenburg)	1,024,108.06
West Jct. Hwy. 16 (Churchbridge) to Jct. Hwy. 10 (Wroxton)	10,137.85
Jct. Hwy. 10 (Wroxton) to West Jct. Hwy. 5 (Kamsack)	68,412.45
East Jct. Hwy. 5 (Kamsack) to East Jct. Hwy. 49 (Pelly)	1,210,539.67

Highway No. 9 **($1,531,032.06)**

International Boundary (Northgate) to West. Jct. Hwy. 18 (Alameda)	14,800.50
East Jct. Hwy. 18 (Alameda) to West Jct. Hwy. 13 (Carlyle)	92,285.44
West Jct. Hwy. 13 (Carlyle) to North Jct. Hwy. 48 (East of Kennedy)	1,096,305.86
Recreation and Tourist Facilities	12,825.00
North Jct. Hwy. 48 (East of Kennedy) to Jct. Hwy. 1 (Whitewood)	21,702.17
Jct. Hwy. 1 (Whitewood) to South Bank Qu'Appelle River	240.05
South Bank Qu'Appelle River to West Jct. Hwy. 22 (North of Dubuc)	79,573.34
West Jct. Hwy. 22 (North of Dubuc) to Jct. Hwy. 15	52,687.90
Jct. Hwy. 15 to Jct. Hwy. 10 (Yorkton)	24,771.00
Jct. Hwy. 10 (Yorkton) to North Jct. Hwy. 5 (Canora)	2,064.00
North Jct. Hwy. 5 (Canora) to East Jct. Hwy. 49 (West of Stenen)	4,027.37
East Jct. Hwy. 49 (West of Stenen) to West Jct. Hwy. 49 (Preeceville)	68.25
West Jct. Hwy. 49 (Preeceville) to Usherville	62,982.95
Endeavor Access	5,145.12
Usherville to Jct. Hwy. 23 (Bertwell)	727.79
Jct. Hwy. 23 (Bertwell) to West Jct. Hwy. 3 (Hudson Bay)	237.23
East Jct. Hwy. 3 (Hudson Bay) to Manitoba Boundary	60,588.09

Highway No. 10 **($58,624.52)**

Manitoba Boundary to Jct. Hwy. 8 (Wroxton)	4,917.16
Jct. Hwy. 8 (Wroxton) to Jct. Hwy. 9 (Yorkton)	596.55
Jct. Hwy. 9 (Yorkton) to Jct. Hwy. 15 (Melville)	3,946.54
Yorkton (Queen Street) — Jct. Hwy. 10 to Jct. Hwy. 9	9,630.58
Jct. Hwy. 15 (Melville) to Jct. Hwy. 22	902.29
Jct. Hwy. 22 to North Jct. Hwy. 35 (Fort Qu'Appelle)	20,382.04
North Jct. Hwy. 35 (Fort Qu'Appelle) to Jct. Hwy. 1 (Balgonie)	18,249.36

Highway No. 11 **($417,244.05)**

Jct. Hwy. 6 (North of Regina) to Jct. Hwy. 20 (Lumsden)	12,107.44
Jct. Hwy. 20 (Lumsden) to Jct. Hwy. 354 (Bethune)	105.85
Jct. Hwy. 354 (Bethune) to East Jct. Hwy. 2 (Findlater)	454.56
East Jct. Hwy. 2 (Findlater) to Aylesbury	43,788.89
Aylesbury to 3rd Meridian (South of Davidson)	117,868.99
Craik Access	133.76
3rd Meridian (South of Davidson) to Jct. Hwy. 15 (Kenaston)	1,199.87
Jct. Hwy. 15 (Kenaston) to Jct. Hwy. 211 (Dundurn)	13,854.24
Jct. Hwy. 211 (Dundurn) to North of South Jct. Hwy. 16 (Saskatoon)	40,545.00
North Jct. Hwy. 16 (North of Saskatoon) to Jct. Hwy. 305 (Warman)	151,503.80
Jct. Hwy. 305 (Warman) to Jct. Hwy. 312 (Rosthern)	15,160.35
Jct. Hwy. 212 (Duck Lake) to Jct. Hwy. 2 (South of Prince Albert)	20,521.30

Public Highways — *(Continued)*

Highway No. 12 **($845,113.11)**

Jct. Hwy. 11 (North of Saskatoon) to Jct. Hwy. 312 (East of Hepburn)	2,533.42
Jct. Hwy. 312 (East of Hepburn) to Jct. Hwy. 40 (Blaine Lake)	243,614.08
Jct. Hwy. 40 (Blaine Lake) to Leask Grid Road	577,310.41
Leask Grid Road to Jct. Hwy. 3 (Shell Lake)	21,655.20

Highway No. 13 **($3,940,294.13)**

Manitoba Boundary to Jct. Hwy. 8 (Redvers)	597,774.35
Jct. Hwy. 8 (Redvers) to East Jct. Hwy. 9 (Carlyle)	2,522.64
West Jct. Hwy. 9 (Carlyle) to Jct. Hwy. 47 (Stoughton)	2,136.37
Jct. Hwy. 47 (Stoughton) to 0.8 km West of Griffin	67,997.44
Jct. Hwy. 35 (Weyburn) to Jct. Hwy. 28 (West of Trossachs)	307,447.53
Jct. Hwy. 28 (West of Trossachs) to Jct. Hwy. 6 (East of Pangman)	258,100.56
Jct. Hwy. 6 (East of Pangman) to Jct. Hwys. 34 & 334	59,759.72
Ogema Access	4,509.78
Jct. Hwys. 34 & 334 to East Jct. Hwy. 36 (East of Verwood)	34,943.63
East Jct. Hwy. 36 (East of Verwood) to S. Jct. Hwy. 2 (Assiniboia)	1,905.40
North Jct. Hwy. 2 (Assiniboia) to East Jct. Hwy. 58 (Lafleche)	26,260.40
East Jct. Hwy. 19 (Kincaid) to Jct. Hwy. 4 (Cadillac)	1,329.00
Jct. Hwy. 4 (Cadillac) to North Jct. Hwy. 37 (North of Shaunavon)	131,530.24
South Jct. Hwy. 37 (Shaunavon) to Railway Crossing West of Eastend	22,143.86
Railway Crossing West of Eastend to East Jct. Hwy. 21 (Robsart)	2,421,933.21

Highway No. 14 **($583,659.91)**

Jct. Hwy. 16 (Saskatoon) to Jct. Hwy. 7 (W. of Saskatoon)	263,826.91
Jct. Hwy. 7 (West of Saskatoon) to 0.8 km West of Asquith	319,106.96
Perdue to West Jct. Hwy. 4 (Biggar)	662.82
Landis to Jct. Hwy. 29 (Wilkie)	63.22

Highway No. 15 **($179,588.93)**

Jct. Hwy. 16 (Southeast of Bredenbury) to Jct. Hwy. 9	61,024.53
Jct. Hwy. 9 to Jct. Hwy. 10 (Melville)	6,411.27
Jct. Hwy. 10 (Melville) to Jct. Hwy. 52 (North of Ituna)	809.08
Jct. Hwy. 52 (North of Ituna) to Jct. Hwy. 35 (East of Leross)	30.30
Jct. Hwy. 35 (East of Leross) to South Jct. Hwy. 6 (Raymore)	8,794.81
North Jct. Hwy. 6 (Raymore) to South Jct. Hwy. 20 (Hatfield)	1,545.07
Jct. Hwy. 11 (Kenaston) to Jct. Hwy. 19	1,165.63
Jct. Hwy. 19 to West Abutment Outlook Bridge (South Sask. River)	16,365.04
Jct. Hwy. 42 (East of Milden) to Jct. Hwy. 4 (South of Rosetown)	83,443.20

Highway No. 16 **($8,218,769.34)**

Manitoba Boundary to West Jct. Hwys. 8 and 80 (Churchbridge)	1,140,763.91
West Jct. Hwys. 8 & 80 (Churchbridge) to Jct. Hwy. 9 (Yorkton)	8,938.12
Jct. Hwy. 10 (Yorkton) to Jct. Hwy. 47 (Springside)	18,760.40
Jct. Hwy. 47 (Springside) to Insinger	1,012,912.42
Insinger to 2.5 km East of Tuffnell	35,748.04
2.5 km East of Tuffnell to Jct. Hwy. 35 (Elfros)	4,840.37
Jct. Hwy. 35 (Elfros) to South Jct. Hwy. 6 (Dafoe)	1,554,444.73
North Jct. Hwy. 6 (N. of Dafoe) to West Jct. Hwy. 20 (E. of Guernsey)	355.43
West Jct. Hwy. 20 (East of Guernsey) to Jct. Hwy. 2	7,665.13
Jct. Hwy. 2 to South Jct. Hwy. 11 (Southeast of Saskatoon)	742,036.92
Jct. Hwy. 14 (22nd St. Saskatoon) to North Jct. Hwy. 11 (Saskatoon)	7.07
North Jct. Hwy. 11 to West Abut. of Borden Bridge (North Saskatchewan River)	1,407,416.32
West Abut. of Borden Bridge (North Saskatchewan River) to Jct. Hwy. 340 (Radisson)	110,782.03
Jct. Hwy. 340 (Radisson) to Denholm	1,384.65
Denholm to North Jct. Hwy. 4 (North Battleford)	134,102.93
Jct. Hwy. 16 (North Battleford) to Jct. Hwy. 4 (North Battleford)	6,683.86
South Jct. Hwy. 4 (Battleford) to Bresaylor	108,452.51
Bresaylor to Jct. Hwy. 21 (Maidstone)	232,931.95
Jct. Hwy. 21 (Maidstone) to Marshall	49,716.68
Marshall to Jct. Hwy. 17 (Alberta Boundary in Lloydminster)	1,640,825.87

Highway No. 17 **($2,495,947.36)**

Jct. Hwy. 14 (Northwest of Macklin) to West Jct. Alberta Hwy.	26,589.97
East Jct. Alberta Hwy. 14 to 0.8 km North of Lone Rock Access	26,798.19
Lone Rock Access	768,896.90
0.8 km North of Lone Rock Access to Jct. Hwy. 16 (Lloydminster)	618,097.82
Jct. Hwy. 16 (Lloydminster) to Jct. Hwy. 3	27,839.72
Jct. Hwy. 3 to South Bank of North Saskatchewan River	911,229.81
North Bank of North Saskatchewan River to Onion Lake	116,494.95

Public Highways — *(Continued)*

Highway No. 18 **($1,644,421.53)**	
Manitoba Boundary to East Jct. Hwy. 8 (Carievale)	54,363.60
East Jct. Hwy. 8 (Carievale) to East Jct. Hwy. 9 (West of Oxbow)	263,331.00
East Jct. Hwy. 9 (West of Oxbow) to Jct. Hwy. 39 (West of Bienfait)	229.90
Jct. Hwy. 47 (Estevan) to Jct. Hwy. 350 (Torquay)	746,887.31
Jct. Hwy. 350 (Torquay) to Jct. Hwy. 35 (Oungre)	518,658.80
Jct. Hwy. 35 to Jct. Hwy. 28 (Lake Alma)	1,098.70
South Jct. Hwy. 6 to Jct. Hwy. 34 (Southeast of Big Beaver)	44,690.67
West Jct. Hwy. 36 (Hart) to East Jct. Hwy. 2 (Rockglen)	10,050.91
West Jct. Hwy. 2 (Killdeer) to Jct. Hwy. 358 (Wood Mountain)	910.99
Jct. Hwy. 19 (East of Mankota) to Ponteix Grid	4,118.41
South Jct. Hwy. 4 (Masefield) to East Jct. Hwy. 37 (Climax)	81.24
Highway No. 19 **($78,422.83)**	
East Jct. Hwy. 42 to Elbow	48,979.24
Elbow to Jct. Hwy. 15	29,443.59
Highway No. 20 **($171,434.24)**	
Lumsden (James St.) to Jct. Hwy. 22 (South of Bulyea)	63,013.03
Jct. Hwy. 22 (South of Bulyea) to South Jct. Hwy. 15 (Hatfield)	102,160.49
Jct. Hwy. 5 (Humboldt) to Pilger	1,456.75
Pilger to Jct. Hwy. 320 (South of Crystal Springs)	2,168.55
Jct. Hwy. 320 (S. of Crystal Springs) to Jct. Hwy. 3 (East Birch Hills)	2,635.42
Highway No. 21 **($221,310.09)**	
Jct. Hwy. 32 (Leader) to West Jct. Hwy. 44 (Eatonia)	81,790.62
East Jct. Hwy. 51 (Kerrobert) to Jct. Hwy. 14 (Unity)	12,286.42
Jct. Hwy. 14 (Unity) to East Jct. Hwy. 40 (Wilbert)	5,303.85
Jct. Hwy. 16 (Maidstone) to East Jct. Hwy. 3 (North of Bolney)	93,199.10
West Jct. Hwy. 3 (Paradise Hill) to Bronson Lake Access Road	7,272.65
Bronson Lake Access Road to Makwa Lake Grid	20,564.41
Makwa Lake Grid to Jct. Hwy. 55 (Pierceland)	126.44
Jct. Hwy. 55 (Pierceland) to Meadow Lake Prov. Park	766.60
Highway No. 22 **($1,924,284.46)**	
North Jct. Hwy. 8 (East of Gerald) to East Jct. Hwy. 9 (Stockholm)	217.44
Jct. Hwy. 35 (Lipton) to Jct. Hwy. 6 (Southey)	117,183.80
Jct. Hwy. 6 (Southey) to Jct. Hwy. 20 (South of Bulyea)	1,806,883.22
Highway No. 23 **($991,838.60)**	
Jct. Hwy. 9 (Bertwell) to Somme	27,682.60
Somme to Jct. Hwy. 38 (Chelan)	3,299.52
Jct. Hwy. 38 (Chelan) to South Jct. Hwy. 3 (South of Crooked River)	64,836.25
North Jct. Hwy. 3 (Crooked River) to Jct. Hwy. 55	437,293.03
Zenon Park Access	458,727.20
Highway No. 24 **($49,596.60)**	
Jct. Hwy. 3 (Spiritwood) to Leoville	49,596.60
Highway No. 25 **($11,227.99)**	
Jct. Hwy. 3 (Birch Hills) to Jct. Hwy. 2 (St. Louis)	11,227.99
Highway No. 26 **($960,993.13)**	
Jct. Hwy. 4 to Meota	2,352.00
Meota to South Jct. Hwy. 3 (Turtleford)	37,156.39
South Jct. Hwy. 3 (Turtleford) to North Jct. Hwy. 3 (St. Walburg)	611,854.21
North Jct. Hwy. 3 (S. of St. Walburg) to Jct. Hwy. 304 (S. of Loon Lake)	289,256.34
Jct. Hwy. 304 (South of Loon Lake) to Jct. Hwy. 224 (Goodsoil)	15,466.95
Recreation and Tourist Facilities	4,907.24
Highway No. 28 **($7,511.79)**	
Jct. Hwy. 18 (Lake Alma) to Jct. Hwy. 377 (Radville)	4,035.29
Jct. Hwy. 377 (Radville) to Jct. Hwy. 13 (West of Trossachs)	3,476.50
Highway No. 29 **($1,028,425.84)**	
Jct. Hwy. 14 (Wilkie) to 24.0 km North of Wilkie	34,558.51
24.0 km North of Wilkie to Jct. Hwy. 40 (Battleford)	993,867.33
Highway No. 30 **($9,182.89)**	
Jct. Hwy. 44 (Eston) to Jct. Hwy. 7 (North of Brock)	9,182.89
Highway No. 31 **($320,204.86)**	
Jct. Hwy. 4 to Plenty	60,722.13
West Jct. Hwys. 21 and 51 (Kerrobert) to 1.0 km Northwest of Salvador	23,027.01
1.0 km Northwest of Salvador to Jct. Hwy. 14 (Macklin)	236,455.72

Public Highways — *(Continued)*

Highway No. 32 **($2,341,230.68)**

Jct. Hwy. 1 to Success	141,114.17
Success to Cabri	1,125,347.44
Cabri to Lancer	373,710.18
Lancer to Jct. Hwy. 21 (Leader)	701,058.89

Highway No. 33 **($68,497.00)**

Fillmore to Jct. Hwy. 35 (Francis)	1,382.00
Jct. Hwy. 35 (Francis) to Kronau	61,383.27
Kronau to Regina (Arcola St. and Victoria Ave.)	5,731.73

Highway No. 34 **($577.57)**

International Boundary (Port of Big Beaver) to Bengough	577.57

Highway No. 35 **($2,303,344.79)**

International Boundary (Port of Oungre) to Jct. Hwy. 18 (Oungre)	132.34
Jct. Hwy. 18 (Oungre) to 1.6 km South of Colgate Access	803,580.99
1.6 km South of Colgate Access to Jct. Hwy. 13 (Weyburn)	1,155.00
Jct. Hwy. 13 (Weyburn) to Jct. Hwy. 33 (Francis)	243.54
Jct. Hwy. 33 (Francis) to Jct. Hwy. 48	2,192.68
West Jct. Hwy. 1 (Qu'Appelle) to South Jct. Hwy. 10	30,931.68
North Jct. Hwy. 10 (Ft. Qu'Appelle) to Jct. Hwy. 22 (Lipton)	19,817.10
Jct. Hwy. 22 (Lipton) to Jct. Hwy. 15 (Leross)	1,351.31
Jct. Hwy. 15 (Leross) to Jct. Hwy. 16 (Elfros)	310,684.05
Jct. Hwy. 16 (Elfros) to Jct. Hwy. 5 (Wadena)	28,248.47
Jct. Hwy. 5 (Wadena) to Jct. Hwy. 49 (South of Fosston)	104,946.83
Jct. Hwy. 49 (South of Fosston) to Jct. Hwy. 349	100,721.50
Jct. Hwy. 349 to Jct. Hwy. 3 (Tisdale)	521,025.58
Recreation and Tourist Facilities	3,506.39
Jct. Hwy. 3 (Tisdale) to Jct. Hwy. 335 (Armley)	0.00
Recreation and Tourist Facilities	3,567.39
Jct. Hwy. 335 (Armley) to South Jct. Hwy. 55 (Nipawin)	10,214.79
Nipawin Access (Via C.P.R. Bridge)	361,025.15

Highway No. 36 **($724.40)**

International Boundary (Port of Coronach) to North Jct. Hwy. 18 (Hart)	256.75
North Jct. Hwy. 18 (Hart) to West Jct. Hwy. 13 (West of Verwood)	467.65

Highway No. 37 **($184,442.38)**

International Boundary (Port Of Climax) to East Jct. Hwy. 18 (Climax)	1,052.39
East Jct. Hwy. 18 (Climax) to South Jct. Hwy. 13 (Shaunavon)	139,951.89
South Jct. Hwy. 13 (Shaunavon) to Jct. Hwy. 1 (Gull Lake)	43,438.10

Highway No. 38 **($1,094.323.66)**

Jct. Hwy. 49 (Kelvington) to East of Perigord	3,545.00
East of Perigord to Jct. Hwy. 23 (Chelan)	1,066,676.65
Jct. Hwy. 5 (Kuroki) to Jct. Hwy. 49 (Kelvington)	24,102.01

Highway No. 39 **($1,062,400.15)**

International Boundary (North Portal) to Jct. Hwy. 18 (Bienfait)	39,810.69
Jct. Hwy. 18 (Bienfait) to West Jct. Hwy. 47 (Estevan)	5,864.74
West Jct. Hwy. 47 (Estevan) to Midale	229,471.39
Estevan (West) Scale Site	208,963.61
Midale to Jct. Hwy. 35 (Weyburn)	68,376.55
Jct. Hwy. 35 (Weyburn) to Yellow Grass	379,571.08
Yellow Grass to North Jct. Hwy. 6 (Corrine)	65,829.96
North Jct. Hwy. 6 (Corinne) to South of Pitman	108.20
South of Pitman to Jct. Hwys. 1 and 301	64,403.93

Highway No. 40 **($4,836,502.54)**

Jct. Hwy. 3 (West of Shellbrook) to Jct. Hwy. 12 (Blaine Lake)	1,393,435.73
Jct. Hwy. 12 (Blaine Lake) to Jct. Hwy. 340 (Hafford)	3,360,786.83
Hafford Access	24,290.86
Jct. Hwy. 340 (Hafford) to Jct. Hwy. 16 (North Battleford)	22,823.60
East Jct. Hwy. 21 (Wilbert) to Neilburg	35,105.62
Neilburg to Alberta Boundary	59.90

Highway No. 41 **($2,786,013.29)**

Melfort to Jct. Hwy. 20	1,712,424.99
Jct. Hwy. 20 to Jct. Hwy. 2 (Wakaw)	1,037,880.05
Jct. Hwy. 2 (Wakaw) to Jct. Hwy. 27 (Aberdeen)	21,559.73
Jct. Hwy. 27 (Aberdeen) to Jct. Hwy. 5 (East of Saskatoon)	14,148.52

Public Highways — *(Continued)*

Highway No. 42 **($2,000,261.92)**	
Jct. Hwy. 2 (Tuxford) to Keeler	141.90
East Jct. Hwy. 19 to East Bank of Diefenbaker Lake	590,063.87
West Bank of Diefenbaker Lake to Jct. Hwy. 342 (North of Beechy)	1,410,056.15
Highway No. 43 **($3,673.07)**	
East Jct. Hwy. 58 (Gravelbourg) to South Jct. Hwy. 19	3,189.42
North Jct. Hwy. 19 to Jct. Hwy. 4 (West of Neville)	483.65
Highway No. 44 **($1,040,866.34)**	
Jct. Hwy. 11 (Davidson) to South Jct. Hwy. 19 (Loreburn)	879,934.18
North Jct. Hwy. 19 to South Jct. Hwy. 45 (West of Gardiner Dam)	89,258.08
South Jct. Hwy. 4 (Elrose) to Jct. Hwy. 30 (Eston)	71,273.08
East Jct. Hwy. 21 (Glidden) to Mantario	401.00
Highway No. 45 **($6,559.80)**	
Jct. Hwy. 373 (Birsay) to South Jct. Hwy. 44 (West of Gardiner Dam)	414.58
West Jct. Hwy. 15 (West of Outlook) to Jct. Hwy. 7 (Delisle)	6,145.22
Highway No. 46 **($623,475.20)**	
Regina to Jct. Franks Lake Grid Road	623,475.20
Highway No. 47 **($1,394,015.40)**	
International Boundary (Port of Estevan Hwy.) to East Jct. Hwy. 39 (Estevan)	1,068,396.89
West Jct. Hwy. 39 (Estevan) to Jct. Hwy. 13 (Stoughton)	231.04
Jct. Hwy. 13 (Stoughton) to Jct. Hwy. 48 (Kegworth)	320,565.87
Jct. Hwy. 48 (Kegworth) to West Jct. Hwy. 1 (East of Summerberry)	764.46
Jct. Hwy. 16 (Springside) to Jct. Hwy. 5 (Buchanan)	337.14
Jct. Hwy. 5 (Buchanan) to Jct. Hwy. 49 (Preeceville)	3,720.00
Highway No. 48 **($140,269.40)**	
Jct. Hwy. 8 (Fairlight) to South Jct. Hwy. 9	109.89
North Jct. Hwy. 9 (East of Kennedy) to Jct. Hwy. 47 (Kegworth)	6,004.63
Jct. Hwy. 47 (Kegworth) to Jct. Hwy. 35 (West of Odessa)	114,044.38
Jct. Hwy. 35 (West of Odessa) to Jct. Hwy. 1 (White City)	20,110.50
Highway No. 49 **($134,924.64)**	
Manitoba Boundary to East Jct. Hwy. 8 (Pelly)	27,073.93
East Jct. Hwy. 8 (Pelly) to East Jct. Hwy. 9 (Vicinity of Stenen)	18,460.50
West Jct. Hwy. 9 (Preeceville) to Okla	175.96
Okla to Jct. Hwy. 38 (South of Kelvington)	88.06
Jct. Hwy. 38 (South of Kelvington) to Jct. Hwy. 35	89,126.19
Highway No. 51 **($3,018.47)**	
Ruthilda Access	70.70
11.2 km West of Kelfield to Jct. Hwy. 21 (Kerrobert)	2,947.77
Highway No. 52 **($6,867.33)**	
Jct. Hwy. 10 (Yorkton) to Jct. Hwy. 47 (Willowbrook)	4,166.00
Jct. Hwy. 47 (Willowbrook) to Jct. Hwy. 15 (North of Ituna)	2,285.00
Jedburgh Access	416.33
Highway No. 54 **($22,842.69)**	
Jct. Hwy. 11 to Regina Beach (Railway Crossing)	4,487.76
Buena Vista Access	18,354.93
Highway No. 55 **($2,432,972.36)**	
Jct. Hwy. 9 to 2.9 km South of Shoal Lake Indian Reservation	12,353.35
East of Smokey Burn to Jct. Hwy. 123	1,117,001.72
South Jct. Hwy. 35 (Nipawin) to North Jct. Hwy. 35 (White Fox)	1,265.42
North Jct. Hwy. 35 (White Fox) to Jct. Hwy. 106 (Smeaton)	236.00
Jct. Hwy. 106 (Smeaton) to Jct. Hwy. 120 (Meath Park)	101,543.03
Jct. Hwy. 120 (Meath Park) to CNR Crossing West of Hwy. 2 (Prince Albert)	3,291.18
Jct. Hwy. 3 (Shellbrook) to Debden	348,453.50
Debden to Big River (Main and 4th)	612,916.64
Big River (Main & 4th) to Jct. Hwy. 924	100,850.92
Jct. Hwy. 924 to Jct. Hwy. 155 (Green Lake)	4,932.00
Jct. Hwy. 155 (Green Lake) to East Jct. Hwy. 4 (Meadow Lake)	11,202.94
East Jct. Hwy. 4 (Meadow Lake) to South Jct. Hwy. 26	2,008.15
North Jct. Hwy. 26 (Peerless) to Alberta Boundary	116,917.51

Public Highways — *(Continued)*

Highway No. 56 **($295,066.44)**	
Jct. Hwy. 1 (Indian Head) to West Abutment of Qu'Appelle River Bridge	189,212.21
West Abut. of Qu'Appelle River Bridge to Jct. Hwy. 35 (Fort Qu'Appelle)	38,442.22
Jct. Hwy. 35 (Fort Qu'Appelle) to Jct. Hwy. 210 (Echo Valley Prov. Park)	67,412.01
Highway No. 57 **($289,638.13)**	
Manitoba Boundary (Duck Mountain Provincial Park) to Jct. Hwy. 5 (E. of Kamsack)	8,072.54
Recreation and Tourist Facilities	281,565.59
Highway No. 58 **($33,178.24)**	
Jct. Hwy. 18 (W. of Fir Mountain) to West Jct. Hwy. 13 (Lafleche)	1,015.00
East Jct. Hwy. 13 (Lafleche) to East Jct. Hwy. 43 (Gravelbourg)	2,232.38
Jct. Hwy. 363 (Shamrock) to Jct. Hwy. 1 (Chaplin)	29,930.86
Highway No. 60 **($47,613.61)**	
Pike Lake Provincial Park to Jct. Hwy. 7	47,613.61
Highway No. 80 **($107.85)**	
Yarbo Access	107.85
Highway No. 99 **($4,789.91)**	
Jct. Hwy. 6 to Jct. Hwy. 20 (Craven)	4,789.91
Highway No. 102 **($184,257.91)**	
Island Lake Creek to Waddy River Bridge	8,074.98
Waddy River Bridge to Reindeer Lake	176,182.93
Highway No. 106 **($744,127.94)**	
Jct. Hwy. 55 (Smeaton) to Jct. Hwy. 120 (Nipawin Provincial Park)	6,758.34
Jct. Hwy. 120 (Nipawin Provincial Park) to Jct. Hwy. 165	39,736.56
Recreation and Tourist Facilities	1,440.92
Jct. Hwy. 165 to 241.4 km (6.6 km East of Deschambault)	624,556.95
Jct. Hwy. 135 to Jct. Hwy. 167 (Creighton)	71,635.17
Highway No. 120 **($62,311.29)**	
Jct. Hwy. 55 (Meath Park) to Candle Lake Access	21,112.59
Candle Lake Access to Jct. Hwy. 106 (Nipawin Provincial Park)	41,198.70
Highway No. 123 **($54,390.23)**	
Jct. Hwy. 55 to Squaw Rapids Power Station Access	2,982.93
Squaw Rapids Power Station Access to South Ferry App. at Pemmican Portage	11,997.99
Cumberland House Access	364.08
Cumberland House Access	29,077.26
Cumberland House North Ice Road	9,967.97
Highway No. 135 **($13,294.28)**	
Jct. Hwy. 106 to Pelican Narrows	0.00
Recreation and Tourist Facilities	1,172.93
Pelican Narrows to Sandy Bay	12,121.35
Highway No. 155 **($237,301.44)**	
Jct. Hwy. 55 (Green Lake) to Jct. Hwy. 165	17,152.05
Jct. Hwy. 165 to East Abutment of Buffalo Narrows Bridge	343.94
Buffalo Narrows Airport	1,020.64
East Abutment of Buffalo Narrows Bridge to La Loche	68,522.25
Black Point Access	12,758.04
Ice Road Hwy. 155 to Garson Lake	137,504.52
Highway No. 165 **($379,281.38)**	
Jct. Hwy. 106 to Jct. Hwy. 2	1,170.00
Jct. Hwy. 2 to Jct. Hwy. 910	11,852.68
Jct. Hwy. 910 to Jct. Hwy. 914	3,998.01
Jct. Hwy. 914 to Jct. Hwy. 155	362,260.69
Highway No. 167 **($31,956.53)**	
Denare Beach to Manitoba Boundary (Flin Flon)	29,991.45
Recreation and Tourist Facilities	1,965.08
Highway No. 202 **($60.25)**	
Jct. Hwy. 2 (Southeast of Tuxford) to Buffalo Pound Provincial Park	60.25
Highway No. 209 **($23,469.48)**	
Jct. Hwy. 9 to Moose Mountain Provincial Park	0.00
Recreation and Tourist Facilities	23,469.48

Public Highways — *(Continued)*

Highway No. 210 **($49,105.08)**	
Jct. Hwy. 35 (Fort Qu'Appelle) to Jct. Hwy. 56 (Echo Valley Prov. Park)	11,510.91
Jct. Hwy. 56 (Echo Valley Provincial Park) to Jct. Hwy. 10	20,896.13
Recreation and Tourist Facilities	16,698.04
Highway No. 211 **($559.53)**	
Jct. Hwy. 11 (Dundurn) to Blackstrap Recreation Area	559.53
Highway No. 220 **($146,551.77)**	
Jct. Hwy. 20 (Bulyea) to Rowans Ravine Provincial Park	32.10
Recreation and Tourist Facilities	146,519.67
Highway No. 221 **($2,180.00)**	
Jct. Hwy. 21 to Cypress Hills Provincial Park	0.00
Recreation and Tourist Facilities	2,180.00
Highway No. 224 **($21,500.92)**	
Jct. Hwys. 4 & 904 to Jct. Hwy. 26 (Goodsoil)	0.00
Recreation and Tourist Facilities	21,500.92
Highway No. 225 **($469.89)**	
Jct. Hwy. 2 to Jct. Hwy. 312 (East of Gabriel Bridge)	469.89
Highway No. 240 **($4,204.35)**	
Jct. Hwy. 55 (North of Shellbrook) to Prince Albert National Park	4,204.35
Highway No. 247 **($9,467.52)**	
Jct. Hwy. 9 (South of Stockholm) to Jct. Hwy. 47	9,467.52
Highway No. 261 **($68,820.77)**	
Saskatchewan Landing Provincial Park (East) to Jct. Hwy. 4	0.00
Recreation and Tourist Facilities	68,420.77
Jct. Hwy. 4 to Saskatchewan Landing Provincial Park (West)	0.00
Recreation and Tourist Facilities	400.00
Highway No. 263 **($24,013.15)**	
Jct. Hwy. 2 (Christopher Lake) to Prince Albert National Park	24,013.15
Highway No. 264 **($3,150.00)**	
Jct. Hwy. 2 to Prince Albert National Park (Waskesiu)	3,150.00
Highway No. 265 **($413,778.22)**	
Jct. Hwy. 120 North West to Candle Lake	337,787.81
Recreation and Tourist Facilities	75,990.41
Highway No. 301 **($2,875.36)**	
Jct. Hwys. 1 and 39 to Jct. Hwy. 202 (Buffalo Pound Provincial Park)	2,875.36
Highway No. 302 **($40,309.08)**	
Weldon Ferry to Jct. Hwy. 3 (Prince Albert)	40,073.39
Jct. Hwy. 2 (Prince Albert) to 30.0 km West	235.69
Highway No. 303 **($1,179,082.10)**	
Jct. Hwy. 26 (Turtleford) to Jct. Hwy. 21	1,047,984.14
East of Lloydminster to Jct. Hwy. 16 (Lloydminster)	131,097.96
Highway No. 304 **($5,732.80)**	
Jct. Hwy. 4 (Meadow Lake) to Jct. Hwy. 26 (Loon Lake)	5,732.80
Highway No. 305 **($4,973.21)**	
Jct. Hwy. 11 (Warman) to Jct. Hwy. 12 (North of Martensville)	4,973.21
Highway No. 306 **($823.23)**	
Jct. Hwy. 35 to Riceton	49.73
Riceton to Jct. Hwy. 6	773.50
Highway No. 307 **($70,887.05)**	
Jct. Hwy. 7 (East of Flaxcombe) to Smiley	22.25
Smiley to Jct. Hwy. 21 (East of Coleville)	70,864.80
Highway No. 310 **($18,989.50)**	
East Jct. Hwy. 10 (Balcarres) to Jct. Hwy. 15 (Ituna)	18,444.36
Jct. Hwy. 52 to Jct. Hwy. 16 (Foam Lake)	278.84
Jct. Hwy. 16 (Foam Lake) to Jct. Hwy. 5 (Kuroki)	266.30

Public Highways — *(Continued)*

Highway No. 312 **($176,861.58)**	
Jct. Hwy. 2 (Wakaw) to Jct. Hwy. 11 (Rosthern)	64,287.49
Jct. Hwy. 11 (Rosthern) to Jct. Hwy. 12	112,574.09
Highway No. 317 **($2,233.58)**	
North Jct. Hwy. 51 to Jct. Hwy. 31 (Primate)	2,233.58
Highway No. 318 **($73,914.50)**	
Jct. Hwy. 18 (Carnduff) to Alida	73,914.50
Highway No. 320 **($1,778.41)**	
Jct. Hwy. 20 (South of Crystal Springs) to Jct. Hwy. 2 (Domremy)	1,778.41
Highway No. 321 **($1,357.13)**	
Jct. Hwy. 21 (Liebenthal) to Alberta Boundary	1,357.13
Highway No. 322 **($1,594.09)**	
Jct. Hwy. 20 (Southeast of Silton) to Jct. Hwy. 220	1,594.09
Highway No. 334 **($2,522,137.73)**	
Jct. Hwys. 34 and 13 to Jct. Hwy. 339 (Avonlea)	170,730.40
Jct. Hwy. 339 (Avonlea) to Jct. Hwy. 39 (Corinne)	2,351,407.33
Highway No. 335 **($1,324,170.68)**	
Jct. Hwy. 23 (West of Arborfield) to Jct. Hwy. 35 (Armley)	1,300,254.38
Jct. Hwy. 35 (Armley) to Jct. Hwy. 6 (Gronlid)	23,916.30
Highway No. 339 **($1,576,489.71)**	
Jct. Hwy. 334 (Avonlea) to Jct. Hwy. 39 (Stelcam)	1,576,489.71
Highway No. 342 **($835,524.47)**	
Jct. Hwy. 4 to Lacadena	2,096.32
Lacadena to Jct. Hwy. 44	833,428.15
Highway No. 349 **($78,669.79)**	
Jct. Hwy. 38 to Jct. Hwy. 35 (Archerwill)	39,993.82
Jct. Hwy. 35 to Jct. Hwy. 6 (Naicam)	38,675.97
Highway No. 357 **($82,221.03)**	
Jct. Hwy. 5 (Togo) to Jct. Hwy. 8	82,221.03
Highway No. 361 **($138,371.88)**	
Manitoba Boundary to Jct. Hwy. 8 (West of Storthoaks)	143.02
Jct. Hwy. 8 (Via Alida) to Jct. Hwy. 9	120,971.56
Jct. Hwy. 9 (Via Lampman) to Jct. Hwy. 47	17,257.30
Highway No. 363 **($1,064,149.20)**	
Jct. Hwy. 2 (Moose Jaw) to Courval	1,062,991.22
South Jct. Hwy. 19 (Hodgeville) to Jct. Hwy. 4	1,157.98
Highway No. 364 **($167,795.34)**	
Jct. Hwy. 1 (Balgonie) to Jct. Hwy. 10 (Edgeley)	167,795.34
Highway No. 365 **($3,902.84)**	
Jct. Hwy. 2 (Watrous) to Jct. Hwy. 16 (Plunkett)	3,902.84
Highway No. 368 **($1,207,566.12)**	
Jct. Hwy. 5 (Muenster) to St. Brieux	489,640.55
St. Brieux to Jct. Hwy. 3 (Beatty)	717,925.57
Highway No. 369 **($285,275.59)**	
Jct. Hwy. 10 to Jct. Hwy. 5 (Togo)	285,275.59
Highway No. 371 **($2,037.00)**	
Jct. Hwy. 21 (Fox Valley) to Alberta Boundary	2,037.00
Highway No. 374 **($33,868.20)**	
Jct. Hwy. 21 to Jct. Hwy. 14	33,868.20
Highway No. 376 **($6,327.34)**	
Sonningdale to Jct. Hwy. 16 (Maymont)	6,327.34
Highway No. 377 **($1,093.12)**	
Jct. Hwy. 28 (Radville) to Jct. Hwy. 6 (Ceylon)	1,093.12

Public Highways — *(Concluded)*

Highway No. 378 **($97,205.83)**	
Jct. Hwy. 4 (North of North Battleford) to Rabbit Lake	27,116.53
Rabbit Lake to Jct. Hwy. 3 (Spiritwood)	70,089.30
Highway No. 379 **($4,929.25)**	
Momahon to Jct. Hwy. 4 (Wymark)	4,929.25
Highway No. 904 **($38,437.67)**	
Jct. Hwys. 4 and 224 to Keeley Lake Access	38,437.67
Highway No. 905 **($59,823.08)**	
Wollaston Lake Winter Road	59,823.08
Highway No. 911 **($24,727.69)**	
Jct. Hwy. 106 to Deschambault Lake	24,727.69
Highway No. 912 **($269,437.81)**	
Jct. Hwy. 106 to Jct. Hwy. 913	24,437.81
West Jct. Hwy. 913 to Jct. Hwy. 165	245,000.00
Highway No. 913 **($595,389.49)**	
Jct. Hwy. 120 to West of Jct. Hwy. 912	368,331.26
West Jct. Hwy. 912 to Jct. Hwy. 106	227,058.23
Highway No. 914 **($3,889.22)**	
Jct. Hwy. 165 to Pinehouse Access	3,889.22
Highway No. 916 **($2,107.68)**	
Jct. Hwy. 2 to Jct. Hwy. 921	2,107.68
Highway No. 918 **($151,181.91)**	
Jct. Hwy. 165 to Patuanak	151,181.91
Highway No. 919 **($72,173.91)**	
Jct. Hwy. 21 and 950 to Cold River Bridge	72,173.91
Highway No. 924 **($22,277.50)**	
Jct. Hwy. 55 to Dore Lake	22,277.50
Highway No. 926 **($675,000.00)**	
Jct. Hwy. 120 to Jct. Hwy. 969 (Snowfield Road)	675,000.00
Highway No. 928 **($210,000.00)**	
Jct. Hwy. 120 to East of Jct. Hwy. 106 (Harding Road)	210,000.00
Highway No. 930 **($114,000.00)**	
Jct. Hwy. 2 to Jct. Hwy. 969 (Montreal Lake)	114,000.00
Highway No. 931 **($53,000.00)**	
Jct. Hwy. 926 North (Meeycmoot Road)	53,000.00
Highway No. 940 **($300,242.18)**	
Jct. Hwy. 922 North West to Lawrence Lake	300,242.18
Highway No. 942 **($980,457.29)**	
Jct. Hwy. 55 North West (Cowan Lake Road)	980,457.29
Highway No. 946 **($101,879.84)**	
Jct. Hwy. 943 South	101,879.84
Highway No. 953 **($144,679.50)**	
Jct. Hwy. 263 North West to Jct. Hwy. 952	144,679.50
Highway No. 955 **($2,677.49)**	
Jct. Hwy. 155 (La Loche) to Cluff Lake	2,677.49
Highway No. 963 **($512,224.68)**	
Jct. Hwy. 913 North	512,224.68

Public Highways — *(Concluded)*

Highway No. 965 **($1,250.48)**	
Jct. Hwy. 155 to Jct. Hwy. 903	1,250.48
	$ 92,110,748.65
Total — Rural Surface Transportation	**$ 95,890,341.96**

Urban Surface Transportation

Subvote 6

Revised Estimate	**$ 5,277,000.00**	Expenditure	**$ 5,266,276.18**

This Section is comprised of Cost-Shared Urban Assistance Projects by Agreement with Municipalities.

Rural Municipalities shown in this list are the administrative authority for communities, that do not have local governments to administer their affairs (eg. — Hamlets)

Projects Performed or Administered by the Department		
Moosomin	$	555,275.51
Pierceland		340,268.16
	$	**895,543.67**
Projects Performed or Administered by Municipality		
Carlyle	$	79,545.07
Carrot River		103,247.31
Estevan		281,867.05
Humboldt		3,375.00
Kerrobert		123,708.11
Lloydminster		35,115.78
Melfort		202,448.39
Moose Jaw		122,408.23
North Battleford		62,000.00
Prince Albert		143,551.43
Regina		964,974.42
Regina Beach		7,984.18
Saskatoon		1,960,546.60
Spiritwood		13,128.75
Swift Current		165,000.00
Tisdale		22,695.61
Weyburn		40,621.86
Yorkton		38,514.72
	$	**4,370,732.51**
Total — Urban Surface Transportation	**$**	**5,266,276.18**

Air Transportation

Subvote 7

Revised Estimate .... **$ 480,000.00** Expenditure .... **$ 463,075.49**

Provincial Airports		
Beauval Airstrip	$	67,178.06
Cumberland House Airstrip		44,770.91
La Ronge		70,490.88
Meadow Lake Airport		6,192.73
	$	**188,632.58**

Airports Covered by Airport Assistance Program (Municipal and Private)

Each Airport is identified by the proximity of its location to an Urban Community or the R.M. in which it is located.

Assiniboia	$	53,810.87
Biggar		2,200.00
Carlyle		4,190.00
Cudworth		2,200.00
Davidson		25,002.18
Eatonia		750.00
Esterhazy		2,200.00
Estevan		7,513.65
Gravelbourg		2,200.00
Humboldt		3,700.00
Kamsack		27,200.00
Kerrobert		750.00
Kindersley		3,700.00
Leader		1,777.66
Leoville		3,735.91
Luseland		750.00
Maple Creek		2,716.86
Melfort		7,274.59
Melville		2,200.00
Moose Jaw		28,700.00
Moosomin		750.00
Nipawin		3,700.00
Rural Municipality of:		
Snipe Lake		1,901.17
Eye Hill		750.00
Frontier		1,771.61
Rosetown		2,200.00
Shaunavon		33,700.00
Tisdale		3,700.00
Unity		2,698.41
Wadena		750.00
Wakaw		2,200.00
Weyburn		37,000.00
Wynyard		750.00
	$	**274,442.91**
Total — Air Transportation	**$**	**463,075.49**

Total — Highways and Transportation — (Capital Expenditure) .... **$ 101,619,693.63**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Day Labour	$ 4,224,781.60	$ 555,433.47
Other Travel:		
Ahlstrom, Garry B.	....	7,318.37
Anderson, Thomas Mark	....	3,191.16
Armstrong, W. Boyd	....	4,569.72
Bell, Leslie A.	....	2,896.61
Burant, Lawrence S.	....	5,486.01
Byrne, Bryan A.	....	9,500.51
Cairns, R. Bruce	....	3,506.22
Carpentier, Allan R.	....	3,387.03
Carr, Robert C.	....	2,463.39
Central Vehicle Agency Revolving Fund	....	19,791.06
Charko, Clarence S.	....	4,841.37
Churko, Allan J.	....	2,100.92
Coleman, Grant A.	....	4,226.13
Connoly, Alfred Ray	....	2,502.35
Darroch, J. Wayne	....	4,133.83
Dashney, David N.	....	2,615.20
En Route Card	....	2,515.20
Erick, Rodney M.	....	2,223.10
Flaman, Richard	....	2,741.68
Fostey, Nick D.	....	10,239.18
Fredeen, Edward H.	....	2,203.99
Genest, Ron B.	....	2,530.43
Getzlaf, Raymond M.	....	5,513.06
Godwin, Grant R.	....	2,656.58
Gorlick, Rock	....	2,585.23
Gutek, Thomas Z.	....	9,253.36
Hall, Kenneth	....	2,706.50
Hamilton, Craig	....	4,549.20
Hanson, Verner M.	....	3,491.42
Hastings, Ronald E.	....	7,002.28
Hildebrandt, Frank J.	....	2,897.69
Hossack, Michael A.	....	2,607.56
Howden, Malcolm A.	....	3,435.90
Hrycak, Harry M.	....	6,728.52
Hunchak, Conrad P.	....	2,867.37
Iverson, Vernon E.	....	2,145.98
Krywulak, Wasyl T.	....	7,101.20
Kudel, Terrance J.	....	2,355.44
Lang, George Greg	....	5,252.05
Laplante, Ron	....	2,493.37
Lerat, Solomon	....	2,760.87
Lindquist, Larry W.	....	2,130.30
Lyons, Clarence R. V.	....	4,717.13
MacLeod, Allan A.	....	11,564.27
MacLeod, D. M. Finlay	....	8,005.36
Mardell, Bernard O.	....	2,328.99
Mark, George O.	....	7,854.94
McInnes, Douglas P.	....	7,171.86
McKay, Terrance F.	....	3,989.73
Minter, Delbert L.	....	3,149.73
Mouly, John L.	....	4,290.55
Olshewski, Kenneth J.	....	2,669.56
Oranchuk, Victor J.	....	14,424.78
Paulhus, Robert D.	....	5,555.85
Plewis, Gregory L.	....	2,808.61
Prince Albert, City of	....	4,238.50
Qayyum, Abdul	....	2,818.49
Raeburn, R. Leigh	....	8,137.13
Read, Glenn V.	....	2,745.63
Reich, Gerald D.	....	2,438.20
Reilly, Gary Irvine	....	2,143.16
Saskatchewan Property Management Corporation	....	796,148.38
Scott, John	....	2,194.28
Sinclair, Lyle Arnold	....	4,260.64
Smith, Thomas A.	....	2,880.25
Stamatinos, George	....	5,980.04
Stearns, David K.	....	5,170.09
Stephen, Donald A.	....	6,970.15
Stone, John M.	....	4,073.05
Tait, Maurice J.	....	2,090.21
Targerson, Cecil C.	....	2,711.49
Taylor, Edward J.	....	6,978.82
Thunstrom, Calvin E.	....	3,864.06
Vickers, Lorne E.	....	7,153.55
Wasyliw, George	....	8,709.37
Whiteman, Ronald L.	....	3,278.23
Widger, Gordon E.	....	4,199.23
Woodcock, Norman O.	....	3,050.44
Zadorozny, Monty G.	....	4,873.20
Zech, Helmut	....	2,502.21
Zutautas, Bruno L.	....	4,232.25
Payees under $2,000.00	....	78,081.55
	$ 4,224,781.60	**$ 1,801,404.77**

Schedule of Payments — *(Continued)*

Other Expenses:

Ace Asphalt & Maintenance Ltd.	$ 365,172.73
Ace Electric Ltd.	13,383.00
Acklands Ltd.	17,076.42
Advance Blueprint Ltd.	12,558.64
Alchem Inc.	14,255.14
Anderson Rental & Paving Ltd.	7,209,417.89
Ardel Steel Fabricators Ltd.	88,300.36
Armak Chemicals Ltd.	214,796.90
Armco Holdings Co. Ltd.	178,306.18
Armco Westeel Inc.	116,672.23
Armtec Inc.	569,317.07
ASL Paving Ltd.	5,765,348.74
Assiniboia, Town of	32,215.50
Associated Engineering (Sask.) Ltd	665,253.92
Avonlea, Village of	10,087.90
Bartsch, John D.	33,117.71
Barzeele & Burkosky Ltd.	13,561.32
Baschuk Construction Ltd.	147,932.11
Bear, Louis	50,111.39
Beatty & McMurdo Contractors Ltd	793,936.43
Beatty, Larry Moses	15,966.65
Beauval Sand & Gravel	44,261.25
Bedard, Edwin W. and Christine Marie Anne Bedard	18,600.36
Beechy Bus Lines Ltd.	39,335.37
Bell Technical Services	22,968.71
Bengough Bus Lines Co-operative Ltd.	32,346.91
Bergot, Denis Jean	10,148.76
Berlin, Robert	33,856.66
Bleackley Construction Ltd.	18,677.29
Boundary Equipment (Calgary) Ltd.	30,682.89
Brandt Industries Ltd.	35,213.82
Brent Construction Ltd.	220,174.10
Brian's Contracting Ltd.	25,900.00
Broda Construction Inc.	63,358.14
Brodsky Earthmoving Inc.	368,544.38
Buddwil Enterprises Ltd.	100,220.71
C. D. Botkin Construction Ltd./ W.F. Bodkin Construction Ltd.	605,608.95
C. Duncan Construction Ltd.	994,396.82
Campbell Scientific Canada Corporation	10,003.07
Campbell West Ltd.	25,997.92
Can Traffic Services Ltd.	43,230.06
Canada Cement Lafarge Ltd.	43,915.83
Canadian National Railways	82,929.72
Canadian Pacific Ltd.	363,668.85
Capri Travel Centre Ltd.	47,739.72
Carlyle, Town of	83,095.07
Carrot River, Town of	103,247.31
Central Asphalt Ltd.	140,904.64
Century Piping Systems Inc.	13,220.63
Chwelos, Jacob D.	15,455.20
Clark, Reginald	12,458.22
Clifton Associates Ltd.	250,409.80
Clunie Consulting (1985) Ltd.	349,859.46
CN Real Estate	35,721.00
Cochrane Lavalin Inc.	424,375.56
Collins Construction	51,215.00
Commercial Fence Erectors Ltd.	13,628.31
Commonwealth Seager Group	25,967.62
Con-Force Structures Ltd.	703,121.94
Concorde Holdings Ltd.	233,531.56
Concrete Drainage Pipe (Saskatoon) Inc.	62,455.17
Crushrite Concrete Ltd.	339,801.82
Cumberland House, Northern Village of	22,944.90
Curtis Construction	12,050.00
Cypress Paving (1976) Ltd.	29,846.41
Dave's Transport Ltd.	285,926.18
Davidson, Bruce	11,678.25
Davidson, Town of	25,002.18
Davis Foundation Spray Ltd.	34,850.00
Dean Litke Engineering Ltd.	89,358.62
Delcan Western Ltd.	608,651.61
Delta Rock & Sand Ltd.	58,984.47
Department of Agriculture Administrative Services	25,711.63
Department of Highways and Transportation	15,972.05
Dishaw, William Robert	36,224.86
Dome Media Buying Services Ltd.	134,996.47
Dominion Bridge — AMCA International	112,264.27
Duhaime Construction Ltd.	17,473.17
Dust, Mervin J. and Nettie C. Dust	18,750.00
Dyck, William	10,194.25
E. A. Christiansen Consulting Ltd.	18,826.43
Eastside Gravel Co. Ltd.	32,552.45
Empire Iron Works Ltd.	469,582.20
Ens, Julian	43,199.36
Estevan, City of	287,913.57
Evans-Tedham Lumber Ltd.	20,455.00
F.P.C. Industries Ltd.	10,161.94
Far Lines Ltd.	22,025.41
Federated Co-operatives Ltd.	36,264.82
Fedorowich Construction Co. Ltd.	26,251.81
Fehr Construction	71,927.96
Feldspar Excavating Redi-Mix	14,321.00
G. W. Construction Ltd.	2,660,549.81
Garneau, Alfred	18,092.63
Gee Bee Construction Co. Ltd.	12,825.00
Gene Rusk Trucking & Loading	85,803.59
Geodimeter of Canada Ltd.	36,730.00
Geonics Ltd.	11,920.48
Gerbrandt Sand & Gravel Ltd.	57,510.00
Gibson, Donald H. and Doris F.	16,838.47
Globe Excavating Ltd.	15,873.54
Glubis, Ron	10,137.26
Golder Associates (Western Canada) Ltd.	38,799.41
Graham Construction & Engineering	354,576.14
Ground Engineering Ltd.	74,012.97
Haas Construction Ltd.	101,582.34
Hanson, Ian	10,036.00
Hardy BBT Ltd.	68,656.79
Hawkins, Herbert Roy and Verna Jean	11,943.88
Hawryluk, Peter	31,837.81
Highline Electric (76) Ltd.	52,424.00
Highway Products International Inc.	28,607.13
Highways Revolving Fund	5,328,114.92
Hoskin Scientific Ltd.	12,197.55
Hunt's I.G.A.	11,435.82
Husky Oil Marketing Co.	4,654,366.45
Husky Oil Operations Ltd.	243,063.21
Hylar Precision Machine Ltd.	10,140.17
I.M.S. Corporation	13,835.00
Industrial Line Contractors Ltd.	25,413.00
International Road Dynamics Inc.	39,770.00
Jackson Brothers Industries Ltd.	20,180.00
James C. MacPherson Consultants Ltd.	36,724.09
Justamere Farms Ltd.	28,929.60
K & H Bobcat & Trucking Service	84,664.12
Kam-Crete Ltd.	18,425.38
Kamsack, Town of	27,200.00
Kay's Construction (1972) Ltd.	370,465.90
Kay's Construction Ltd.	4,374,763.21
Kehrig, Edward	10,661.64
Keith Project Management	121,943.24
Kelly Panteluk Construction Ltd.	32,228.50
Kerrobert, Town of	124,458.11
Kirby Seed Service Inc.	10,859.35
Kirsch Construction Ltd.	1,946,620.84
Koch Materials Company	906,366.03
Krueger, Lydia	13,490.90
L & M Wood Products (1985) Ltd.	16,186.76
L & R Asphalt Ltd.	1,484,322.12

Schedule of Payments — *(Continued)*

Other Expenses: — (Continued)

Laird Bus Line Co-op Association	16,715.59
Lang, Roy	23,000.00
Leifso, Brian	12,230.00
Lloydminster, City of	35,115.78
Lonesome Prairie Sand & Gravel Ltd.	32,296.26
MacCaferri Gabions of Canada Ltd.	38,100.00
MacKay Construction Ltd.	48,033.32
Mackenzie & Feimann Ltd.	15,731.23
Magnus Construction Ltd.	10,000.00
Mah, Stanley Victor	10,181.68
Maple Leaf Construction (1978) Ltd.	196,437.37
Marathon Realty Co. Ltd.	34,390.85
McDonnell Douglas Information Systems Group	14,361.30
McEwen Brothers	16,973.78
McGill's Inc.	79,090.40
McKeens Trucking Service Ltd.	29,991.45
Meadow Lake Saw Mill Ltd.	1,875,000.00
Melfort, City of	209,722.98
Midland Vegetation Control Inc.	10,000.00
Minister of Finance	107,003.10
Mobil Oil Canada Ltd.	39,216.00
Mobile Paving Ltd.	108,995.10
Moose Jaw, City of	151,108.23
Moosomin, Town of	11,895.00
Morsky Construction Ltd.	1,454,097.04
Mulder Construction & Materials Ltd.	864,585.12
Murphy, Elmer G.	18,615.00
Murray Mann Construction	19,191.89
N.D. Lea & Associates Ltd.	323,069.23
Neilson Trucking Ltd.	33,660.65
Nemanishen Contracting Ltd.	562,429.61
New Careers Corporation	92,056.00
Newfield Seeds Ltd.	73,783.18
Nilsen Aggregates Ltd.	15,712.63
Norcal Reprographics (1981) Ltd.	12,842.77
Nordic Industries (1979) Ltd.	23,392.94
North Battleford, City of	62,000.00
North West Construction Ltd.	13,321.85
North-Sask Electric Ltd.	46,866.00
Northern Explosives Ltd.	57,591.29
Novak Construction Ltd.	810,008.35
P. Machibroda Engineering Ltd.	20,989.11
Palliser Aggregates Ltd.	367,471.32
Par Industries Inc.	10,600.00
Paradise Hill Bus Line Co-operative Ltd.	24,538.12
Parkland Farms Ltd.	11,563.97
Pasqua Paving Ltd.	72,898.00
Paul Morsky Ltd.	1,675,730.99
Petro-Canada Inc.	4,755,162.92
Petro-Canada Products	339,477.10
Pineland Welding	191,195.28
Potter, Leslie A.	16,461.18
Potzus Construction Ltd.	723,748.63
Pounder Emulsions Ltd.	2,004,826.73
Prairie Steel Products Ltd.	15,246.98
Prince Albert, City of	142,552.93
Provincial Treasurer of Alberta	26,589.97
R & L Aggregates Ltd.	13,147.00
R & W Logging	25,487.45
R. J. Genereux & Associates Ltd.	420,550.14
R. M. Industries Co. Ltd.	300,000.00
R. Whitford Trucking	13,487.23
Rural Municipality of:	
Buchanan No. 304	10,979.06
Lakeland No. 521	106,687.59
Moosomin No. 121	19,272.99
Wilton No. 472	116,238.14
Radville-Ceylon Bus Line Co-op	24,419.96
Ramsay Construction Ltd.	4,438,059.54

Receiver General for Canada — Communications Canada	23,598.80
Redi-Mix Ltd.	86,208.71
Regina, City of	958,170.22
Reid Crowther & Partners Ltd.	421,299.45
Ritchie Construction Ltd.	12,950.00
Ron's Contracting Ltd.	47,147.05
Ruszkowski Construction Co. Ltd.	29,495.16
S.H.E.L. Bus Lines Ltd.	40,716.86
Samoleski Construction & Earth Moving	66,745.47
Sask Tel — C.M.R.	303,103.54
Saskatchewan Abilities Council	23,840.02
Saskatchewan Computer Utility Corporation (SaskComp)	125,427.39
Saskatchewan Diversified Industries	44,909.73
Saskatchewan Forest Products Corporation	202,247.98
Saskatchewan Power Corporation	624,552.83
Saskatchewan Property Management Corporation	535,719.07
Saskatchewan Wheat Pool	30,788.50
Saskatoon, City of	1,960,934.88
Saugeen Road Spraying Co. Ltd.	311,533.95
Shaunavon, Town of	33,700.00
Shearer, George J.	18,295.00
Shragge-Rebar Manufacturing	10,396.38
Signal Industries Ltd.	190,566.69
Smith's Transport Ltd.	10,848.20
Solinex Geotechnique Inc.	10,955.00
South Construction Co. Ltd.	26,625.27
Spir-L-Ok Industries Canada Ltd.	92,734.79
Spiritwood Sand & Gravel	11,908.83
Spiritwood, Town of	13,128.75
Stanley Associates Engineering Ltd.	460,468.65
Steel Bros. Canada Ltd.	297,748.60
Steelcor Culvert Ltd.	58,147.43
Sterling Concrete & Holding Co. Ltd.	14,954.86
Swift Current, City of	178,188.35
Taylor's Trenching	11,560.34
Textor, Durold F.	17,433.66
Thierman, Linda Diane	15,366.72
Tisdale, Town of	56,395.61
Todd, George Earl and Lena Catherine	23,227.07
Torchinsky Consulting (1976) Ltd.	359,011.52
Tramping Lake Bus Lines Co-operative	20,132.62
Turnbull's Town & Country Excavating	50,274.00
Ubacol (Saskatchewan) Ltd.	11,352.50
UMA Engineering Ltd.	407,177.24
United Grain Growers Ltd.	26,953.97
University of Saskatchewan	11,676.04
V. Trucking	12,124.26
Van Waters & Rogers Ltd.	53,426.73
Vector Enterprises Ltd.	3,147,559.16
Venture Construction Inc.	85,673.51
W. F. Botkin Construction Ltd.	3,608,907.44
W. H. Coderre & Sons Construction Ltd.	33,711.00
Wallace Construction Specialties Ltd.	126,213.76
Walters Contractors (1974) Ltd.	25,830.00
Wappel Construction Co. Ltd.	380,377.94
Wardberg, L. Alfred	13,254.08
Warner Construction Co. Ltd.	3,474,068.90
Warnock Hersey Professional Services Ltd.	22,156.90
Weldon's Concrete Products Ltd.	28,270.47
West-Con Drilling Supplies Ltd.	11,172.00
Westbridge Computer Corporation	18,773.17
Westland Concrete	16,384.50
Weyburn, City of	77,621.86
Weyerhaeuser Canada Ltd.	1,486,683.11

Schedule of Payments — *(Concluded)*

Other Expenses: — (Concluded)

White Bear Construction Ltd.	139,675.57
Whitford Loading	32,025.00
Whitford, Lyle	10,279.78
Whitford, Randy	28,324.20
Wilson, Morgan	18,927.45
Wishart Bus Lines Co-operative Association Ltd.	16,567.14
Yorkton, City of	63,285.72
47321 Saskatchewan Ltd.	42,071.06
Payees Under $10,000.00	2,098,348.29
	$ 95,593,507.26

Human Resources, Labour and Employment

Policy Planning and Research

Subvote 2

Revised Estimate	**$ 607,200.00**	Expenditure	**$ 600,164.00**

Department Head and Branch Head — Salaries	$	71,860.00
Permanent Positions — Salaries		368,386.93
Temporary Positions — Salaries		5,384.31
Labour Service, Casual and Part-Time Employment		7,805.99
Honorariums, Special Services and Fees		200.50
Allowances, Retiring Gratuities and T.P.H.D.		1,676.41
Differentials, Severance Pay and Standby Pay		3,049.42
Rents, Insurance and Utility Services		287.82
Advertising and Printing Related Expenses		59,039.84
Repairs and Maintenance		337.15
Travelling Expenses		5,323.87
Postage, Communications, Freight and Express		12,331.65
Computer and Word Processing Related Expenses		53,612.18
Contractual Services		1,555.33
Stationery and Office Supplies		4,180.67
Scientific and Educational Supplies		5,073.63
Miscellaneous		58.30
	$	**600,164.00**

Communications

Subvote 4

Revised Estimate	**$ 285,100.00**	Expenditure	**$ 242,670.25**

Permanent Positions — Salaries	$	70,762.91
Temporary Positions — Salaries		144.00
Differentials, Severance Pay and Standby Pay		20,920.00
Rents, Insurance and Utility Services		2,446.61
Advertising and Printing Related Expenses		74,310.32
Travelling Expenses		413.14
Postage, Communications, Freight and Express		719.40
Computer and Word Processing Related Expenses		60,000.00
Contractual Services		1,355.25
Stationery and Office Supplies		11,598.62
	$	**242,670.25**

Conciliation Services

Subvote 5

Revised Estimate	**$ 239,800.00**	Expenditure	**$ 235,656.44**

Department Head and Branch Head — Salaries	$	59,544.00
Permanent Positions — Salaries		106,503.76
Differentials, Severance Pay and Standby Pay		7,215.02
Professional and Technical Services		270.00
Rents, Insurance and Utility Services		4,410.18
Advertising and Printing Related Expenses		4,132.87
Travelling Expenses		14,272.75
Postage, Communications, Freight and Express		6,315.10
Computer and Word Processing Related Expenses		30,000.00
Contractual Services		1,080.79
Stationery and Office Supplies		268.72
Miscellaneous		193.46
Provisions and Business Expenses		1,346.66
Miscellaneous Materials and Supplies		103.13
	$	**235,656.44**

Workers' Advocate

Subvote 6

Revised Estimate	$ 229,300.00	Expenditure	$ 220,413.30

Permanent Positions — Salaries	$ 193,833.18
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	3,436.00
Advertising and Printing Related Expenses	220.77
Travelling Expenses	1,443.23
Postage, Communications, Freight and Express	11,673.69
Computer and Word Processing Related Expenses	7,580.00
Contractual Services	832.00
Stationery and Office Supplies	1,177.61
Scientific and Educational Supplies	143.30
Miscellaneous	73.52
	$ 220,413.30

Pension Benefits

Subvote 8

Revised Estimate	$ 149,300.00	Expenditure	$ 145,557.22

Department Head and Branch Head — Salaries	$ 63,480.00
Permanent Positions — Salaries	66,991.37
Allowances, Retiring Gratuities and T.P.H.D.	1,699.99
Advertising and Printing Related Expenses	2,724.43
Travelling Expenses	1,396.60
Postage, Communications, Freight and Express	4,841.60
Computer and Word Processing Related Expenses	1,122.12
Contractual Services	673.75
Stationery and Office Supplies	730.87
Scientific and Educational Supplies	637.01
Provisions and Business Expenses	801.13
Miscellaneous	100.64
Office Equipment	357.71
	$ 145,557.22

Occupational Health

Subvote 10

Revised Estimate	$ 2,080,200.00	Expenditure	$ 2,048,533.11

Department Head and Branch Head — Salaries	$ 69,376.00
Permanent Positions — Salaries	1,388,936.48
Temporary Positions — Salaries	4,310.91
Labour Service, Casual and Part-Time Employment	42,766.59
Honorariums, Special Services and Fees	399.00
Allowances, Retiring Gratuities and T.P.H.D.	1,079.29
Differentials, Severance Pay and Standby Pay	16,813.87
Miscellaneous	16.00
Professional and Technical Services	1,597.46
Rents, Insurance and Utility Services	10,630.04
Advertising and Printing Related Expenses	41,029.71
Repairs and Maintenance	4,277.17
Travelling Expenses	160,302.80
Postage, Communications, Freight and Express	41,173.75
Computer and Word Processing Related Expenses	154,112.96
Contractual Services	20,854.63
Stationery and Office Supplies	9,404.86
Scientific and Educational Supplies	16,919.93
Medical and Hospital Supplies	13,703.63
Provisions and Business Expenses	1,447.58
Clothing and Clothing Material	1,034.18
Coal, Wood and Other Fuels	1,979.53
Miscellaneous Materials and Supplies	1,654.37
Taxes and Licenses	2,547.32
Office Equipment	2,510.92
Furniture, Furnishings and Fixtures	170.00
Educational, Scientific and Recreational Equipment	39,484.13
	$ 2,048,533.11

Seniors' Heritage Grant Administration

Subvote 13

Revised Estimate	**$ 477,100.00**	Expenditure	**$ 458,213.18**

Permanent Positions — Salaries	$ 179,747.56
Temporary Positions — Salaries	96,331.79
Labour Service, Casual and Part-Time Employment	12,177.91
Allowances, Retiring Gratuities and T.P.H.D.	2,988.65
Miscellaneous	56.75
Rents, Insurance and Utility Services	1,917.14
Advertising and Printing Related Expenses	23,066.43
Repairs and Maintenance	172.55
Travelling Expenses	719.95
Postage, Communications, Freight and Express	19,450.49
Computer and Word Processing Related Expenses	105,849.26
Contractual Services	970.00
Stationery and Office Supplies	14,764.70
	$ 458,213.18

Labour Relations Board

Subvote 14

Revised Estimate	**$ 425,500.00**	Expenditure	**$ 411,151.32**

Permanent Positions — Salaries	$ 160,215.99
Honorariums, Special Services and Fees	157,185.50
Allowances, Retiring Gratuities and T.P.H.D.	123.85
Professional and Technical Services	3,544.66
Rents, Insurance and Utility Services	3,530.90
Advertising and Printing Related Expenses	2,328.82
Travelling Expenses	42,170.72
Postage, Communications, Freight and Express	9,570.06
Computer and Word Processing Related Expenses	13,841.26
Contractual Services	5,186.37
Stationery and Office Supplies	6,887.55
Scientific and Educational Supplies	2,438.20
Provisions and Business Expenses	2,999.84
Miscellaneous	59.58
Office Equipment	1,068.02
	$ 411,151.32

Administrative Services

Subvote 17

Revised Estimate	**$ 1,637,700.00**	Expenditure	**$ 1,588,882.26**

M.L.A. Other Allowances and Support Staff	$ 119,174.32
Department Head and Branch Head — Salaries	361,259.10
Permanent Positions — Salaries	590,413.13
Temporary Positions — Salaries	415.52
Labour Service, Casual and Part-Time Employment	1,873.83
Honorariums, Special Services and Fees	3,281.63
Allowances, Retiring Gratuities and T.P.H.D.	52,454.81
Differentials, Severance Pay and Standby Pay	79,186.83
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	446.25
Professional and Technical Services	20,921.96
Rents, Insurance and Utility Services	11,558.37
Advertising and Printing Related Expenses	8,519.25
Repairs and Maintenance	4,151.74
Travelling Expenses	50,495.83
Relocation Expenses	18,345.32
Postage, Communications, Freight and Express	81,498.80
Computer and Word Processing Related Expenses	205,844.31
Contractual Services	38,403.68
Stationery and Office Supplies	15,235.72
Scientific and Educational Supplies	3,921.03

Administrative Services — *(Concluded)*

Provisions and Business Expenses	4,008.55
Miscellaneous Materials and Supplies	364.53
Taxes and Licenses	146.52
Office Equipment	1,017.92
Educational, Scientific and Recreational Equipment	3,031.31
	$ 1,675,970.26
Less: Reimbursement — Seconded Services	87,088.00
	$ 1,588,882.26

Labour Standards

Subvote 18

Revised Estimate $ **964,600.00** Expenditure **$ 940,121.85**

Department Head and Branch Head — Salaries	$ 29,839.43
Permanent Positions — Salaries	725,217.00
Temporary Positions — Salaries	9,025.90
Labour Service, Casual and Part-Time Employment	6,893.86
Honorariums, Special Services and Fees	1,025.00
Allowances, Retiring Gratuities and T.P.H.D.	2,510.17
Differentials, Severance Pay and Standby Pay	22,409.63
Professional and Technical Services	5,042.71
Rents, Insurance and Utility Services	1,151.43
Advertising and Printing Related Expenses	8,917.87
Repairs and Maintenance	172.19
Travelling Expenses	49,283.02
Relocation Expenses	13,929.48
Postage, Communications, Freight and Express	51,287.64
Computer and Word Processing Related Expenses	7,602.04
Contractual Services	1,135.00
Stationery and Office Supplies	3,666.70
Scientific and Educational Supplies	745.90
Provisions and Business Expenses	191.30
Miscellaneous	75.58
	$ 940,121.85

Grants to Third Parties concerned with Economic and Social Equity

Subvote 19

Revised Estimate **$ 234,200.00** Expenditure **$ 186,200.00**

Grants:

Aboriginal Women's Council of Saskatchewan	$ 91,600.00
Royal Canadian Legion Saskatchewan Command	2,000.00
Saskatchewan Indian Women's Association c/o Executive Director	91,600.00
Payees under $2,000.00	1,000.00
	$ 186,200.00

Indian and Native Affairs

Subvote 20

Revised Estimate **$ 1,469,200.00** Expenditure **$ 1,289,476.74**

M.L.A. Other Allowances and Support Staff	$ 10,001.83
Department Head and Branch Head — Salaries	52,710.00
Permanent Positions — Salaries	877,048.72
Temporary Positions — Salaries	20,440.17
Labour Service, Casual and Part-Time Employment	18,186.54
Honorariums, Special Services and Fees	2,200.00
Allowances, Retiring Gratuities and T.P.H.D.	3,802.03
Differentials, Severance Pay and Standby Pay	39,930.63
Professional and Technical Services	16,139.06
Rents, Insurance and Utility Services	9,492.59
Advertising and Printing Related Expenses	10,286.63
Repairs and Maintenance	1,060.28

Indian and Native Affairs — *(Concluded)*

Travelling Expenses		75,663.71
Relocation Expenses		4,401.90
Postage, Communications, Freight and Express		47,693.41
Computer and Word Processing Related Expenses		33,635.13
Contractual Services		57,613.72
Stationery and Office Supplies		6,471.65
Scientific and Educational Supplies		1,265.20
Provisions and Business Expenses		1,050.52
Miscellaneous		51.33
Educational, Scientific and Recreational Equipment		331.69
	$	**1,289,476.74**

Seniors' Bureau

Subvote 21

Revised Estimate	**$ 323,900.00**	Expenditure	**$ 316,657.29**

Department Head and Branch Head — Salaries	$	86,628.00
Permanent Positions — Salaries		135,872.52
Temporary Positions — Salaries		6,060.35
Labour Service, Casual and Part-Time Employment		13,013.37
Honorariums, Special Services and Fees		7,000.00
Differentials, Severance Pay and Standby Pay		10,725.05
Professional and Technical Services		1,516.63
Rents, Insurance and Utility Services		1,470.02
Advertising and Printing Related Expenses		1,095.72
Repairs and Maintenance		373.83
Travelling Expenses		23,484.74
Postage, Communications, Freight and Express		13,191.69
Computer and Word Processing Related Expenses		6,343.55
Contractual Services		1,132.19
Stationery and Office Supplies		2,375.35
Scientific and Educational Supplies		1,926.19
Provisions and Business Expenses		4,392.33
Miscellaneous		55.76
	$	**316,657.29**

Women's Services

Subvote 22

Revised Estimate	**$ 538,600.00**	Expenditure	**$ 393,866.56**

Permanent Positions — Salaries	$	273,528.13
Temporary Positions — Salaries		6,657.86
Labour Service, Casual and Part-Time Employment		4,377.59
Honorariums, Special Services and Fees		3,675.00
Professional and Technical Services		22,205.46
Rents, Insurance and Utility Services		4,035.71
Advertising and Printing Related Expenses		18,770.25
Repairs and Maintenance		149.60
Travelling Expenses		11,732.43
Postage, Communications, Freight and Express		9,841.69
Computer and Word Processing Related Expenses		30,693.28
Contractual Services		2,132.33
Stationery and Office Supplies		3,212.87
Scientific and Educational Supplies		2,789.18
Miscellaneous		65.18
	$	**393,866.56**

Youth Services

Subvote 23

Revised Estimate	$ 416,800.00	Expenditure	$ 359,204.93

Permanent Positions — Salaries	$ 172,148.02
Temporary Positions — Salaries	99,126.88
Labour Service, Casual and Part-Time Employment	1,797.49
Allowances, Retiring Gratuities and T.P.H.D.	1,563.13
Rents, Insurance and Utility Services	913.90
Advertising and Printing Related Expenses	28,688.48
Repairs and Maintenance	236.04
Travelling Expenses	4,494.27
Postage, Communications, Freight and Express	17,753.86
Computer and Word Processing Related Expenses	21,608.30
Contractual Services	2,925.93
Stationery and Office Supplies	5,817.84
Scientific and Educational Supplies	239.16
Miscellaneous	116.63
Office Equipment	1,775.00
	$ 359,204.93

Grants for Senior Citizens' Services

Subvote 27

Revised Estimate	$ 1,141,000.00	Expenditure	$ 1,031,363.00

Operating Grants

Allan New Horizons Assocation Inc	$ 2,036.00
Alsask Drop Inn Club Inc.	2,068.00
Arborfield Sunset Lodge Inc	2,039.00
Assiniboia "55" Club Inc.	4,807.00
Balcarres Golden Age Group Inc	2,086.00
Bangor New Horizons Club	2,068.00
Battleford Pensioners & Senior Citizens Br. 126	2,556.00
Bethune 50 Plus Club	2,068.00
Bienfait Fifty Five & Over Club Inc	2,068.00
Biggar New Horizons Projects	4,608.00
Cabri Senior's Co-operative	4,314.00
Calder Senior Citizens Good Neighbors Co-op Centre	2,075.00
Carnduff Senior Citizens Friendship Centre Inc	2,070.00
Clavet & District Oldtimers Inc.	2,222.00
Co-operative Des Nouveaux Horizons de la Trinite	2,229.00
Conquest Activity Group	2,068.00
Coronach New Horizons Club Inc.	2,133.00
Cosmo Senior Citizens' Centre Inc.	16,980.00
Craik Pensioners & Senior Citizens No. 10 Inc.	2,278.00
Cudworth Senior Citizens Recreational Association Inc.	2,340.00
Davidson Pensioners & Senior Citizens Organization	14,125.00
Delisle Senior Citizens Club Inc	2,131.00
Denare Beach New Horizons Club Inc.	10,589.00
Drake Silver Sages Inc.	2,989.00
Duck Lake Co-op Senior Citizens Centre	2,340.00
Edenwold Golden Age Seniors	2,013.00
Elrose Golden Age Club	2,068.00
Estevan Sixty & Over Club	2,286.00
Four Seasons Drop Inn Centre Inc.	2,068.00
Fox Valley Senior Citizens Group Inc.	2,068.00
Frontier Senior Citizens Group	2,487.00
Glenavon We-Al-Go Club Inc.	2,000.00
Golden Age Action of St. Mary's in Sutherland	2,715.00
Golden Age Centre Inc.	2,002.00
Hagen Seniors Club	2,334.00
Hanley Senior Citizens Inc.	2,068.00
Harris Tessier New Horizons Centre Inc	2,453.00
Hepburn Golden Age Centre Inc.	2,053.00
Herbert & District Veterans Association Inc.	2,596.00
Holiday Park Senior Citizens Club Inc.	2,176.00
Humboldt District No. 44 Home Care Program Inc	10,916.00
Humboldt Senior Citizens Club Inc.	3,210.00
Indian Head Heritage Club Inc.	2,068.00
Kamsack Harmony Centre	3,909.00
Kamsack Senior Citizens Branch No. 85	3,385.00
Kayville Co-operative Community Hospitality Centre Inc.	2,027.00
Kenaston Seniors Inc	2,188.00
Killaly Golden Age Club Inc.	2,068.00
Kindersley, Town of	3,447.00
Krydor New Horizon Centre Inc.	2,068.00
La Co-operative de L'Age D'Or de Debden	2,901.00
La Ronge Senior Citizens Inc.	3,070.00
Lafleche Club 50 Inc	2,068.00
Lampman Prairie Lily Club Inc.	2,517.00
Landis Seniors Association Inc.	2,251.00
Lashburn Senior Citizens Club Inc.	2,137.00
Lemberg Friendship Club Inc.	2,068.00
Leoville Senior Citizens Society	2,182.00
Leross Goodtimers Inc.	2,068.00
Leroy Senior Citizens Club Inc.	2,094.00
Lestock Senior Citizens Club Inc	2,121.00
Lloydminster Senior Citizens Society	10,010.00
Loreburn Town & Country Club	2,068.00
Lucky Lake Pensioners & Senior Citizens Organization Branch No. 71	2,068.00
Lumsden & District Dew Drop In Inc.	2,077.00
Luseland Pioneer Club Inc	2,075.00
Macdowall Pensioners & Senior Citizens Organization Branch No. 172	2,421.00
Maidstone Senior Citizens Drop In Centre	4,182.00
Marsden Golden Age Group Inc.	3,527.00
Meath Park Co-operative Community Centre	2,222.00

Grants for Senior Citizens' Services — *(Concluded)*

Grants: — (Concluded)

Melville & District Pensioners	12,911.00
Midale Thirty-Niners	2,107.00
Minton Friendship Centre	2,068.00
Moose Jaw Senior Citizens — Assistance Program	16,590.00
Neudorf Golden Sunset Club Inc.	2,075.00
New Horizons Goldorama Club of Milden Inc.	2,034.00
Nokomis Seniors Welcome Inn Co-operative	2,001.00
Norquay Involved Community Effort — Senior Citizens Centre Inc	2,092.00
Ogema Senior Citizens Dew-Drop In Centre Inc.	2,058.00
Outlook & District Heritage Centre Inc.	3,300.00
Pensioners & Pioneers Organization Branch No. 1	18,836.00
Pensioners & Senior Citizens Organization No. 100 of Sonningdale Inc.	3,235.00
Prince Albert & District Community Service Centre Inc.	14,053.00
Rabbit Lake Senior Sunrise Circle	2,243.00
Radisson "71" Senior Club Inc	2,244.00
Raymore Golden Hours Senior Citizens Club Inc.	2,033.00
Regina Senior Citizen's Centre Inc	68,365.00
Rhein & District Golden Agers Inc.	2,200.00
Ridgedale Senior Citizens Inc. No. 436	2,068.00
Riverhurst Plus 50 Club Inc.	2,068.00
Rocanville Seniors' Club Inc.	2,056.00
Rose Valley Drop-In-Centre Inc.	2,156.00
Rosthern Senior Citizens Club	2,204.00
Saskatchewan Senior Association Inc. Branch No. 4	6,149.00
Saskatchewan Senior Citizen's Provincial Council	14,334.00
Saskatchewan Senior Fitness Association Inc.	2,000.00
Saskatchewan Seniors Association Inc. Branch No. 4	40,157.00
Saskatoon Old Boys Club	2,720.00
Saskatoon Seniors "Action Now" Association Inc.	9,443.00
Senior Citizens "Action Now" Association Inc.	9,193.00
Senior Citizens Dew-Drop-In Club of Stenen	2,091.00
Senior Citizens Organization Inc.	4,552.00
Senior Citizens Service Association of Saskatoon	18,530.00
Seniors' University Group Inc.	20,381.00
Shaunavon Pioneers Association Inc	2,770.00
Shell Lake Senior Citizens Club Inc.	2,015.00
Silver Age Club	2,190.00
Smile Services Inc.	2,213.00
Soroptimist International of Regina Inc.	2,075.00
Speers Senior Citizens Club Inc.	2,565.00
Spiritwood Pensioners & Senior Citizens Organization Inc.	2,436.00
St. George's Senior Citizens Club No. 5	7,062.00
St. Gregor New Horizons Club	2,068.00
St. Walburg Pensioners & Senior Citizens Organization Branch No. 47 Inc.	2,068.00
Stockholm Silver Social Club	2,068.00
Strasbourg & District Senior Citizens Club	2,075.00
Tyvan Senior Citizens Inc.	2,626.00
Ukrainian Orthodox Senior Citizens Society	2,204.00
Vanguard Senior Citizens Association	2,631.00
Verigin New Horizons Inc.	2,096.00
Vonda Golden Age Club Inc.	2,075.00
Waseca Senior Centre Group Inc.	13,696.00
Watrous Seniors Co-operative	4,747.00
Wawota Drop In Centre Inc.	3,172.00
Wesley Wheelers & Prairie Pals	3,235.00
Weyburn Kinsmen Senior Citizens Centre Inc.	10,935.00
Willow Bunch Health & Social Centre	2,075.00
Wynyard Senior Citizens Co-op. Assoc.	2,079.00
XYZ Extra Years of Zest Society	74,452.00
Yorkton's Society Involvement of Good Neighbors Inc.	8,424.00
Zenon Park Community Health & Social Centre	2,187.00
Payees under $2,000.00	340,490.00
	$ 1,031,363.00

Grants Under the Access Youth Employment Program

Subvote 29

Revised Estimate	**$ 200,400.00**
Expenditure	**$ 180,401.77**

Grants

A-Vik Logging	$ 2,248.75
A-1 Auto Wreckers	2,538.75
Al's Repair Ltd.	2,280.00
B. N. Stores 1985 Ltd.	3,000.00
BDM Information Systems Ltd.	2,250.00
Bendel Management Western Ltd.	2,305.00
Boulanger's Recreation Centre Ltd.	2,820.00
Brick Warehouse Ltd.	4,795.00
Bud Enterprises	2,397.50
Bun King Bakery	2,400.00
Chinook Regional Library	2,786.25
Circle Restaurant Inc. Ltd.	6,706.88
Cote Indian Band	2,800.00
Decor Complete Ltd.	2,400.00
Deneiko, Russ	2,200.00
Dymi Star Rainbow Marketing Corp.	3,000.00
Dyna-Fab Industries Ltd.	2,400.00
E. T. Contracting Ltd.	2,428.75
Forseille Bros.	3,680.00
Gane Apiaries Ltd.	2,122.50
Gardon Securities Telecommunication & Answering Ltd.	2,848.00
Gateway Travel	5,700.00
Gord 'n Lee's Groceries	3,000.00
Hamilton Electronics Ltd.	3,000.00
Harvard Wood Working Inc.	3,497.50
Hi-Tech Photo	2,640.00
Hunter Renovations Ltd.	2,250.00
J. R.'s Cafe	2,732.50
Langford Investments Inc.	2,275.00
Lisoway, Dale	2,400.00
MCS Mediacomp Software Systems	2,397.50

Grants Under the Access Youth Employment Program — *(Concluded)*

Grants: — (Concluded)

Merle Norman Cosmetics	2,337.50
Merv's Upholstery	3,000.00
Moose Jaw YM-YWCA	2,547.50
Mr. Cappucino	3,377.50
New Horizon Holding Ltd	2,900.00
Noran Tel Inc.	4,341.25
Ochapowace Band	4,210.00
Prairie Technical Equipment Co. Ltd	2,727.50
Princeton Development Ltd.	2,800.00
Private Care Home for Elderly	2,610.00
R D A Marketing Ltd.	2,040.00
R.R.I.P. Restaurants Ltd	2,507.50
Square D Polled Herefords	2,000.00
Studio West Canada Ltd.	5,540.00
Toolsie, Dr. J.	2,485.00
Tower Glass Ltd.	2,147.50
Warman Plaza Tempo	5,637.50
Payees under $2,000.00	36,893.14
	$ 180,401.77

Grants Pursuant to The Senior Citizens Heritage Program Act

Subvote 30

Statutory Appropriation

Revised Estimate	**$ 37,706,490.00**	Expenditure	**$ 37,706,490.00**

Grants under the Indian Economic Development Program

Subvote 31

Revised Estimate	**$ 1,000,000.00**	Expenditure	**$ 989,381.00**

Grants

Anaskan, Vern	$ 10,000.00
Bird, Delbert	10,000.00
Bird, Denis	20,000.00
Bitternose, Maxine	2,500.00
Carry the Kettle Band	10,000.00
Cote, Harvey and Badger, John	21,500.00
Cote, Ronald and Cote, Doreen	35,000.00
Crowe, Sharon	15,000.00
Cumberland House Band	9,400.00
Cyrus Standing	10,000.00
Delorme, Harold and Delorme, Vernon	20,000.00
Desjarlais, Fred	23,900.00
Desjarlais, Harvey	12,000.00
Federation of Saskatchewan Indian Nations	100,000.00
Fishing Lake Community Ladies Club	15,500.00
Flying Dust Band No. 105	20,375.00
Gamble, Oliver	4,000.00
Gambler, Maynard	16,320.00
Goodfeather, Andrew	8,000.00
Gordon, Brian	18,000.00
Greyeyes, Lawrence	7,000.00
Henry, Elvis	20,000.00
Institute of Intergovernmental Relations	2,000.00
Iron, Bernadette M.	14,800.00
Kakakaway, David	29,000.00
Keshane, Elton	10,000.00
Keshane, Emelia	7,500.00
Keshane, William and Keshane, Bernice	10,000.00
Ketchemonia, Eunice and Ketchemonia, Glen	20,000.00
Key, Joe	7,500.00
Lamontagne, Bernadette	12,735.00
Lewis, Andrew	10,000.00
Littlepine, Gary	10,000.00
Mahingan, Brian; Poormans Band	7,500.00
Martell, Lloyd	7,625.00
McNabb, Melvin	13,500.00
Meechance, Adolphis	14,000.00
Merasty, George W.	31,000.00
Mistawasis Band c/o Chief	24,500.00
Muskeg Lake Band c/o Chief	50,000.00
Onion Lake Indian Band	50,000.00
Papaquash, Campbell	7,500.00
Pasap, Edward J.	20,000.00
Peter Ballantyne Band	7,500.00
Poorman, Florence	7,500.00
Rainville, Dennis	20,000.00
Resdevco Inc.	29,000.00
Sanderson, Eileen	3,376.00
Sanderson, Grace	8,250.00
Saskatchewan Indian Agriculture Program Inc.	7,700.00
Schenstead, Benjamin	10,600.00
Standinghorn, Wayne	22,500.00
Taypotat, Kendra	3,000.00
Thomas, Ivan	12,000.00
Thompson, Lawrence	31,000.00
Walker, Allan	6,900.00
Walker, Lavern	2,400.00
Willow Cree Development Inc.	50,000.00
	$ 989,381.00

Grants under the Native Economic Development Program

Subvote 32

Revised Estimate	**$ 500,000.00**	Expenditure	**$ 0.00**

Payment to The Saskatchewan Property Management Corporation

Subvote 33

Revised Estimate	**$ 1,311,300.00**	Expenditure	**$ 1,311,231.12**

Professional and Technical Services	$ 21,257.94
Rents, Insurance and Utility Services	1,157,867.64
Postage, Communications, Freight and Express	132,105.54
	$ 1,311,231.12

Members of the Executive Council

Subvote 34

Statutory Appropriation

Revised Estimate	**$ 28,326.88**	Receipts	$ 28,326.88

Ministers of the Crown	$ 28,326.88
	$ 28,326.88

Saskatchewan Opportunities '87 Student Employment Program

Subvote 35

Revised Estimate	**$ 3,850,000.00**	Expenditure	**$ 2,896,812.91**

Grants:

Acklands Ltd	$ 5,259.96
Advance Moving Systems Ltd.	3,000.00
Agri-Farm Consultants Ltd.	2,000.00
Artemia Canada Ltd.	2,000.00
Barber, Perry	2,000.00
Beaver Lumber Co. Ltd.	3,000.00
Bergerco Canada Agriculture Ltd.	2,000.00
Brad Eckart Painting	2,000.00
B2 Ent. Ltd.	2,000.00
Cambrian Engineering Group Ltd.	2,000.00
Carlton Trail Regional Park Authority	2,000.00
Case Power and Equipment	3,000.00
Clifton Associates Ltd.	3,000.00
Cochrane Lavalin Inc.	3,000.00
Concorde Food Services Inc.	2,000.00
Consumer's Co-operative Refineries Ltd.	2,000.00
Coopers & Lybrand	2,000.00
Credit Union Central	2,000.00
Crown Paper	2,000.00
Custom Counter Tops Ltd.	2,000.00
Dean Prior Painting	2,000.00
Digger's Roadhouse	2,000.00
Domtar Chemicals Group	2,000.00
Esso Resources Canada Ltd.	2,000.00
Esterhazy Regional Park Authority	2,000.00
Eston Riverside Regional Park Authority	2,000.00
Federated Co-operatives Ltd.	4,000.00
Forest Drugs Ltd.	2,000.00
Gillen Equipment (North Battleford) Ltd.	2,000.00
Golf Kenosee Inc.	2,000.00
Grenfell Regional Park Authority	2,000.00
Hardy BBT Ltd.	5,000.00
Hudson Bay Regional Park Authority	2,000.00
Inland Cement Ltd.	2,000.00
Intercontinental Packers Ltd.	2,000.00
International Minerals & Chemical Corp. (Canada) Ltd.	2,000.00
Ipsco Inc.	2,000.00
Johnny Apple Seeds Country Store	2,000.00
Kay's Construction Ltd.	2,000.00
Kemoca Regional Park Authority	2,000.00
Kenosee Superslide Inc.	2,000.00
Key Lake Mining Corp.	2,000.00
King, Doug W.	2,000.00
Kipabiskau Regional Park	2,000.00
Klassen Foods (Lanigan) Ltd.	2,000.00
Klassen Painting	2,000.00
L & M Pharmacy Inc.	2,000.00
Lakeshore Tree Farms	2,000.00
Lakeside Service (1983)	2,133.33
Longpre Holdings Ltd.	2,000.00
M & T Camp	2,000.00
Macleods Family Shopping Centre	2,000.00
MacMillan Bloedel (Saskatchewan) Ltd.	2,000.00
Management Consultant Services Ltd.	2,000.00
Manhattan Casuals Ltd.	2,000.00
Marathon Sporting Goods Ltd.	2,300.00
McNab Regional Park Authority	2,000.00
Meadow Lake Lions Regional Park Authority	2,000.00
Mecho Supply Ltd.	2,000.00
Melfort & District Regional Park	2,000.00
Melville Regional Park Authority	2,000.00
Midland Vegetation Control Inc.	2,000.00
Midwest Surveys (Saskatchewan) Ltd.	2,000.00
Mobil Oil Canada Ltd.	2,000.00
Moose Jaw Credit Union Ltd.	2,000.00
Mr. Tux Formal Wear Ltd.	3,000.00
Neighborhood Denticentres Southend Dental	2,000.00
New Era Holdings Ltd.	2,000.00
Nickle Lake Regional Park Authority	2,000.00
Northern Lights Resort	2,000.00
Notukeu Regional Park	2,000.00
Nugget Holdings Co. Ltd.	2,000.00
Ogema Regional Park and Recreation Authority	2,000.00
Olson Ventures	2,000.00
Optical Prescription Co. Ltd.	2,000.00
Osborne Holdings Ltd.	2,000.00
Oungre Memorial Regional Park	2,000.00
Outlook & District Regional Park	2,000.00
Oyama Regional Park Authority	2,000.00
Palm Dairies Ltd.	2,000.00
Park Centre Cafe Ltd.	2,000.00
Pioneer Co-operative Association Ltd.	2,000.00
Plains Poultry Ltd.	2,000.00
Producers Pipelines Inc.	2,000.00

Saskatchewan Opportunities '87 Student Employment Program — *(Concluded)*

Grants: — (Concluded)

R. G. Cooper Architect Ltd.	2,000.00
R. J. Genereux & Associates Ltd.	2,000.00
Remai Investment Co. Ltd.	2,000.00
Robin Hood Multifoods Inc.	2,000.00
Rusnak, Balacko, Kachur, & Rusnak	2,000.00
Saskatchewan Oil & Gas Corp.	2,000.00
Saskatchewan Wheat Pool	2,000.00
Saskatoon Butcher & Baker Ltd.	2,000.00
Saskatoon Telecable Ltd.	3,000.00
Saskwest Television Inc.	3,000.00
Scottco Distributors Ltd.	2,000.00
Sed Systems Inc.	2,000.00
Silver Lake Regional Park	2,000.00
Smokey Lake Tree Planters Inc.	2,000.00
Southland Canada Inc.	2,000.00
Sportsman's Lodge	2,000.00
The Donut Hole	2,000.00
Thomson Lake Regional Park	2,000.00
Torchinsky Consulting (1976) Ltd.	2,000.00
Torchinsky Engineering Ltd.	2,000.00
Tri-City Surveys Ltd.	2,000.00
UMA Engineering Ltd.	2,000.00
Unimet Holdings Ltd. o/a Mac's Convenience	2,000.00
Unique Landscape Ltd.	2,000.00
Unity & District Regional Park	2,000.00
Valley Regional Park (Rosthern Section)	2,000.00
W. F. Botkin Construction Ltd.	2,000.00
Wapiti Valley Ski Co-operative Assoc.	2,000.00
Western Waterslides (Regina) General Partners	2,000.00
Wilkie Regional Park Authority	2,000.00
Wollaston Lake Lodge Ltd.	2,000.00
Wong, Art	2,000.00
Woodlawn Regional Park Authority	2,000.00
York Lake Regional Park Authority	2,000.00
Zenon Lake Co-op Dehydrators Limited	2,000.00
Payees under $2,000.00	2,642,119.62
	$ 2,896,812.91

Native Training Projects

Subvote 36

Revised Estimate	**$ 1,270,000.00**	Expenditure	**$ 747,591.90**

Professional and Technical Services	$ 430,699.81
Contractual Services	126,957.63
Grants and Contributions	189,934.46
	$ 747,591.90

Grants:

Kapachee Training Centre	$ 35,290.93
La Ronge Region Community College	8,145.42
Native Courtworker Services of Saskatchewan	18,373.61
Northwest Metis Management Co. Ltd.	6,060.42
Saskatchewan Mining Development Corp.	101,200.00
Saskatchewan Wild Rice Council Inc.	19,387.67
Payees under $2,000.00	1,476.41
	$ 189,934.46

Total — Human Resources, Labour and Employment $ 54,328,367.03

Schedule of Payments

Reported by Payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Alderman, John R.	$ 69,240.00	$ 3,833.25
Allan, Brian	54,960.00	8,163.53
Argue, David Stanley	72,132.00	....
Armstrong, Barry	35,844.00	3,274.68
Bala, Vaidy	42,852.00	....
Ball, Dennis P.	100,785.50	2,821.27
Barclay, Catherine	40,440.00	....
Benedict, Glen	38,760.00	....
Boyd, John F.	42,000.00	....
Bradshaw, Mary Doreen	37,700.00	2,877.34
Brecht, Lorraine M.	37,296.00	....
Brooman, Glen R.	33,660.00	....
Brown, L. Denis	65,083.50	4,992.81
Buchanan, Collette A.	28,847.29	....
Buchanan, Ruth	22,656.00	....
Bureau, Denise M.	25,320.00	....
Bushman, Ronald D.	20,909.00	4,238.02
Butler, Dennis	36,588.00	5,396.73
Byers, Ronald W.	36,588.00	....
Calder, William A.	62,978.12	....
Cameron, Kenneth Gerald	44,512.68	....
Carr, Richard W.	49,812.00	....
Carroll, Natalia M.	28,214.22	....
Catchuk, Nicholas W.	36,588.00	....
Cerny, Miroslav	54,960.00	7,482.90
Chingos, Fern	20,240.31	....
Cisyk, David E.	43,001.00	2,022.62
Coates, Sandra Lynn	39,764.93	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Crozier, James Mansell	63,480.00	....
Cunningham, Malcolm	34,229.86	....
Dahl, Pamela Marion	30,588.00	....
Danchilla, Harold W.	53,016.00	....
Dean, Wendy P.	35,388.00	....
Delorme, Lorraine	22,016.00	....
Dermody, Catherine Rose	29,954.72	....
Detz, Patrice O.	36,924.00	....
Dinwoodie, Marian	43,596.00	....
Drummond, J. Doug	60,096.00	....
Eckert, Kevin J.	22,268.75	....
Evancio, Edward W.	22,904.00	....
Evans, Bridget H.	20,251.55	....
Evans, Vernon D.	21,382.03	....
Fahlman, Gabriel A.	36,588.00	2,530.82
Ferguson, William Alex	32,426.03	2,206.79
Fuchs, Delphis J.	39,192.00	....
Gilmore, Sterling	60,336.00	....
Grainger, Michael	52,536.00	2,818.02
Greaves, Joan Alison	52,380.00	....
Greene, Eric John	36,073.70	2,774.06
Griffin, William	35,844.00	3,391.63
Grob, Lucy	35,575.71	....
Gudmundson, Allan	36,588.00	3,091.02
Hagen, Clifford	37,290.78	....
Harper, Hilary A.	43,404.00	....
Hobbs, John Robert Borden	59,820.00	2,867.27
James, Cindy M.	25,109.95	....
Kelada, Fayek	54,087.00	....
Kennedy, Dennis	33,252.00	....
Ketchemonia, Leonard	35,256.00	....
Kjarsgaard, Sheila M.	30,592.00	....
Klassen, Carol R.	44,512.38	....
Krug, Marion Kay	23,951.00	....
Krznar, Susan	22,621.90	....
Kurtz, Karen E.	25,320.00	....
Laird, Viola Irene	20,147.23	....
Lampard, Marion Lorraine	43,184.72	....
Lang, Lorraine L.	22,812.25	....
Larocque, Eugene	50,983.00	....
Lavalley, J. Lorrie	22,798.64	2,534.31
Leask, Joseph D.	59,000.00	....
Leflar, Sandra J.	31,131.00	....
Letourneau, Talmedge	36,588.00	3,841.49
Little, Sharon Faith	30,564.00	....
Macuick, Brenda R.	26,913.00	....
Marinos, Kevin G. C.	20,733.01	....
Mathieson, Peggy	20,828.95	....
Matthews, Sharon Kim	20,188.96	....
McFarlane, Anne P.	25,066.00	....
McGregor, Janet E.	61,704.00	....
McLellan, Laura J.	27,297.10	....
McMillan, Tracy Ann	20,354.94	....
McNabb, Debbie	50,491.77	....
McNabb, Lionel	43,940.58	2,454.78
Meier, Gerry	66,588.28	....
Mesenchuk, Wayne P.	33,180.00	....
Miller, Hugh D.	35,844.00	4,140.57
Milne, Art	44,635.99	....
Moore, Judith M.	56,248.05	2,024.82
Morabito, Sharon T.	20,241.12	....
More, Patrick J.	56,508.00	....
Morrow, Norma	31,496.00	....
Mumford, Catherine Helen	26,924.77	....
Nicol, Lorraine A.	49,544.41	....
Nigam, Urmila	23,259.75	....
Nikota, Lawrence	32,666.00	10,403.41
Ogram, David George	43,728.00	3,487.75
Olenick, Faye Judith	26,352.23	....
Palendat, Maureen J.	31,376.00	....
Passmore, Frances K.	22,412.03	....
Pawliw, Richard A.	40,344.00	....
Pelletier, Daniel L.	34,224.00	2,061.12
Pledger, Linda M.	28,709.00	....
Powell-Ariano, Carol	23,265.00	....
Rappolt, Marguerite Elizabeth	30,075.74	....
Reid, John	54,705.48	7,445.80
Richards, Philip M.	104,426.60	....
Roadhouse, Robert Trevor	70,836.00	....
Roberts, Charlene	28,331.55	....
Rodin, Alfred E.	39,672.00	7,085.32
Rolles, Margaret	24,816.00	....
Romaniuk, Gail	37,296.00	....
Rosen, Philip E.	54,960.00	6,577.90
Ross, Robert	32,446.00	8,360.39
Russell, Fraser G.	34,180.56	....
Sadleir, Nancy O.	39,144.00	....
Sawyer, Louise T. D.	44,587.00	....
Scattergood, George	51,468.00	2,407.83
Schmidt, Hon. Grant J.	28,326.88	....
Schmunk, Herbert	38,417.29	4,897.81
Schwab, Brian L.	37,706.30	....
Searson, George N.	24,819.68	....
Sebastian, Frank A.	44,658.46	....
Shpak, W. Donald	25,127.16	....
Siebold, M. Leah	62,422.61	....
Siu, John K.	78,504.00	....
Skelly, Walter O. J.	58,620.00	2,428.47
Skoll, Samuel Louis	86,628.00	2,202.98
Smith, Alexis M.	21,196.93	....
Smith, Patricia E.	21,051.31	4,572.92
Spannier, Lawrence R.	50,160.00	....
Spirito, Debbie A.	22,710.58	....
Sterling, Beverley R.	37,918.22	....
Syhlonyk, Brenda	27,198.00	....
Taylor, Warren	33,843.35	7,523.99
Tiefenbach, Wayne	50,460.00	4,809.90
Tingley, Lily O.	49,032.00	....
Trenker, Angela	22,656.00	....
Troyer, Elizabeth O.	30,106.78	....
Unteriner, David J.	33,621.96	2,055.11
Wall, Philip W.	36,942.00	7,200.94
Walls, Janis	39,272.32	....
Walter, Irene Alice	43,572.00	....
Warriner, William E.	45,550.00	....
Webster, Stephen T.	33,952.00	6,674.61
Welsh, Gerald J.	49,463.56	....
White, Elizabeth	35,844.00	4,367.49

Schedule of Payments — *(Concluded)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Wilson, Marvalon	20,674.43	....
Winter, Marilyn	22,656.00	....
Wolf, Audrey D.	22,253.00	....
Wooley, Herbert C.	42,852.00	....
Woroniuk, John	39,564.00	4,695.01
Woyton, Cheryl	21,267.57	....
Young, Judith L.	22,656.00	....
Yuzdepski, Bernard J.	20,902.00	....
Payees under $20,000.00	1,099,572.22	....
Other Travel:		
Air Canada	$	$ 42,783.55
Azevedo, Ted	....	6,231.59
Central Vehicle Agency Revolving Fund	....	8,048.99
Forsyth, John	....	5,883.64
Hotel Saskatchewan	....	3,523.20
Keple, Brian John	....	2,804.70
McDonald, Bruce	....	6,594.13
Muir, Mary A.	....	2,270.70
Saskatchewan Property Management Corporation	....	93,100.16
Tomlinson, Rowland J.	....	2,442.80
Payees under $2,000.00	....	88,476.12
	$ 7,061,961.23	**$ 441,197.06**

Other Expenses:

Bell Technical Services	$ 17,263.00
Brigdens Printers & Publishers	20,516.56
Craft Litho Ltd	17,638.46
Davies, W. J.	21,000.00
Dome Advertising Ltd.	79,667.40
Dome Media Buying Services Ltd.	12,886.26
Federation of Saskatchewan Indian Nations	15,145.12
Forbes Anderson Press Ltd.	15,611.14
Fotheringham, Bruce H.	14,960.00
Hy-Line Tree Experts Inc.	26,924.47
IBM Canada Ltd	14,761.80
M & S Concrete Ornaments	14,985.75
Meier, Gerry	18,479.67
Mercury Graphics Corporation	18,265.99
Northlands Career College, La Ronge	17,448.00
P. C. Computer School Inc.	26,702.00
Pelican Narrows, Northern Hamlet of	25,423.08
Regina Police Service	11,325.33
Sask Tel — C.M.R.	320,722.96
Saskatchewan Computer Utility Corp. (SaskComp)	133,045.36
Saskatchewan Government Insurance	28,390.46
Saskatchewan Government Printing Co.	56,486.00
Saskatchewan Property Management Corporation	1,873,514.82
Saskatchewan Public Service Commission	25,937.30
Saskatchewan Wild Rice Council Inc.	28,462.67
Southam Paragon Graphics	11,642.20
Stevenson, Kellogg, Ernst & Whinney	22,660.25
Success Office Systems	17,882.29
Varian Canada Inc.	26,523.54
West Side Community College	20,168.32
Westbridge Computer Corp.	22,105.89
Workers' Compensation Board	16,758.73
Payees under $10,000.00	736,277.65
	$ 3,729,582.47

Justice

Administrative Services

Subvote 1

Revised Estimate	$ 5,472,200.00	Expenditure	$ 5,438,877.74

M.L.A. Other Allowances and Support Staff	$ 65,399.65
Department Head and Branch Head — Salaries	334,432.57
Permanent Positions — Salaries	1,645,481.65
Temporary Positions — Salaries	58,730.44
Labour Service, Casual and Part-Time Employment	430,263.93
Honorariums, Special Services and Fees	83,984.86
Allowances, Retiring Gratuities and T.P.H.D.	4,092.58
Differentials, Severance Pay and Standby Pay	61,698.94
Professional and Technical Services	39,822.03
Rents, Insurance and Utility Services	28,022.98
Advertising and Printing Related Expenses	162,163.37
Repairs and Maintenance	1,808.76
Travelling Expenses	98,585.69
Relocation Expenses	3,283.78
Postage, Communications, Freight and Express	125,694.01
Computer and Word Processing Related Expenses	1,962,145.83
Contractual Services	201,048.14
Stationery and Office Supplies	47,253.69
Scientific and Educational Supplies	6,746.10
Provisions and Business Expenses	7,219.36
Miscellaneous Materials and Supplies	671.68
Miscellaneous	48.85
Office Equipment	70,082.00
Furniture, Furnishings and Fixtures	196.85
	$ 5,438,877.74

Legal Services

Subvote 2

Revised Estimate	$ 3,324,300.00	Expenditure	$ 3,220,315.97

Department Head and Branch Head — Salaries	$ 73,386.90
Permanent Positions — Salaries	1,980,066.90
Temporary Positions — Salaries	74,487.95
Labour Service, Casual and Part-Time Employment	37,300.61
Differentials, Severance Pay and Standby Pay	85,783.50
Professional and Technical Services	675,887.31
Rents, Insurance and Utility Services	19,627.48
Advertising and Printing Related Expenses	5,338.73
Repairs and Maintenance	1,367.53
Travelling Expenses	60,394.01
Postage, Communications, Freight and Express	74,546.38
Computer and Word Processing Related Expenses	170.28
Contractual Services	79,471.72
Stationery and Office Supplies	15,069.71
Scientific and Educational Supplies	36,955.82
Provisions and Business Expenses	230.79
Miscellaneous	55.61
Office Equipment	174.74
	$ 3,220,315.97

Court Services

Subvote 3

Revised Estimate .... **$ 9,896,100.00** Expenditure .... **$ 9,828,019.54**

Department Head and Branch Head — Salaries	$ 55,400.00
Permanent Positions — Salaries	5,370,535.09
Temporary Positions — Salaries	173,175.76
Labour Service, Casual and Part-Time Employment	1,481,881.91
Honorariums, Special Services and Fees	100.00
Allowances, Retiring Gratuities and T.P.H.D.	45,372.46
Differentials, Severance Pay and Standby Pay	69,097.17
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	31,826.90
Allowances and Care of Persons	19,833.36
Professional and Technical Services	653,815.03
Rents, Insurance and Utility Services	177,206.53
Advertising and Printing Related Expenses	24,231.78
Repairs and Maintenance	21,585.84
Travelling Expenses	422,206.65
Relocation Expenses	21,054.72
Postage, Communications, Freight and Express	394,357.81
Computer and Word Processing Related Expenses	15,625.43
Contractual Services	279,883.32
Stationery and Office Supplies	297,506.81
Scientific and Educational Supplies	173,364.24
Medical and Hospital Supplies	212.08
Provisions and Business Expenses	2,138.52
Clothing and Clothing Material	11,385.75
Maintenance and Construction Materials	768.00
Miscellaneous Materials and Supplies	346.02
Grants and Contributions	2,204.00
Taxes and Licenses	1,252.80
Compensation Payments	4,359.10
Land and Building Improvements	4,417.29
Office Equipment	72,345.67
Educational, Scientific and Recreational Equipment	523.00
Miscellaneous	6.50
	$ 9,828,019.54

Grants:

Dickson, Robert G. B. (in Trust for Canadian Judicial Centre)	$ 2,204.00
	4 2,204.00

Public Prosecutions

Subvote 6

Revised Estimate .... **$ 5,373,100.00** Expenditure .... **$ 5,290,607.73**

Department Head and Branch Head — Salaries	$ 78,588.00
Permanent Positions — Salaries	2,956,689.16
Temporary Positions — Salaries	28,466.87
Labour Service, Casual and Part-Time Employment	197,672.31
Allowances, Retiring Gratuities and T.P.H.D.	4,259.44
Differentials, Severance Pay and Standby Pay	305,247.38
Professional and Technical Services	1,235,077.16
Rents, Insurance and Utility Services	76,389.40
Advertising and Printing Related Expenses	2,899.88
Repairs and Maintenance	4,145.45
Travelling Expenses	101,068.88
Relocation Expenses	445.99
Postage, Communications, Freight and Express	114,379.06
Computer and Word Processing Related Expenses	4,320.66
Contractual Services	75,251.22
Stationery and Office Supplies	58,010.78
Scientific and Educational Supplies	47,654.79
Miscellaneous	41.30
	$ 5,290,607.73

Policing Services by the Royal Canadian Mounted Police

Subvote 7

Revised Estimate	**$ 39,348,200.00**	Expenditure	**$ 39,325,399.14**

Professional and Technical Services	$ 39,320,141.16
Stationery and Office Supplies	5,257.98
	$ 39,325,399.14

Registration of Land Titles

Subvote 8

Revised Estimate	**$ 4,573,600.00**	Expenditure	**$ 4,462,988.04**

Permanent Positions — Salaries	$ 3,600,115.10
Temporary Positions — Salaries	60,378.16
Labour Service, Casual and Part-Time Employment	300,565.92
Honorariums, Special Services and Fees	110.00
Allowances, Retiring Gratuities and T.P.H.D.	35,134.18
Differentials, Severance Pay and Standby Pay	81,052.43
Professional and Technical Services	630.87
Rents, Insurance and Utility Services	46,642.11
Advertising and Printing Related Expenses	14,460.42
Repairs and Maintenance	20,385.88
Travelling Expenses	28,865.91
Relocation Expenses	7,792.03
Postage, Communications, Freight and Express	60,520.62
Computer and Word Processing Related Expenses	513.18
Contractual Services	8,910.00
Stationery and Office Supplies	153,222.69
Scientific and Educational Supplies	9,802.64
Provisions and Business Expenses	419.55
Miscellaneous	86.53
Miscellaneous Materials and Supplies	689.50
Office Equipment	23,054.41
Educational, Scientific and Recreational Equipment	9,635.91
	$ 4,462,988.04

Salaries of Surrogate Court Judges

Subvote 12

Statutory Appropriation

Revised Estimate	**$ 127,963.40**	Expenditure	**$ 127,963.40**

Permanent Positions — Salaries	$ 127,963.40
	$ 127,963.40

Public Trustee

Subvote 14

Revised Estimate	**$ 698,400.00**	Expenditure	**$ 686,819.84**

Department Head and Branch Head — Salaries	$ 57,984.00
Permanent Positions — Salaries	542,967.05
Temporary Positions — Salaries	945.57
Labour Service, Casual and Part-Time Employment	3,165.22
Allowances, Retiring Gratuities and T.P.H.D.	575.60
Differentials, Severance Pay and Standby Pay	15,348.57
Professional and Technical Services	1,255.68
Rents, Insurance and Utility Services	2,887.31
Advertising and Printing Related Expenses	1,136.65
Repairs and Maintenance	2,164.24
Travelling Expenses	16,101.57
Postage, Communications, Freight and Express	17,957.82
Computer and Word Processing Related Expenses	769.05
Contractual Services	3,910.00
Stationery and Office Supplies	17,013.40
Scientific and Educational Supplies	2,506.66
Provisions and Business Expenses	131.45
	$ 686,819.84

Saskatchewan Human Rights Commission

Subvote 17

Revised Estimate $ 888,900.00 Expenditure $ 872,854.82

Department Head and Branch Head — Salaries	$ 51,999.96
Permanent Positions — Salaries	380,541.86
Temporary Positions — Salaries	145,096.75
Labour Service, Casual and Part-Time Employment	60,193.80
Honorariums, Special Services and Fees	52,956.00
Differentials, Severance Pay and Standby Pay	12,453.09
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	245.00
Professional and Technical Services	10,642.03
Rents, Insurance and Utility Services	4,676.14
Advertising and Printing Related Expenses	20,208.67
Repairs and Maintenance	1,298.52
Travelling Expenses	37,973.20
Postage, Communications, Freight and Express	31,426.30
Computer and Word Processing Related Expenses	30,570.23
Contractual Services	7,770.08
Stationery and Office Supplies	13,590.77
Scientific and Educational Supplies	4,906.80
Provisions and Business Expenses	304.00
Miscellaneous	16.21
Pensions and Benefit Payments	3,151.57
Office Equipment	2,833.84
	$ 872,854.82

Law Reform Commission of Saskatchewan

Subvote 18

Revised Estimate $ 162,000.00 Expenditure $ 154,164.19

Permanent Positions — Salaries	$ 101,843.63
Honorariums, Special Services and Fees	15,850.19
Miscellaneous	95.40
Differentials, Severance Pay and Standby Pay	13,740.00
Rents, Insurance and Utility Services	411.15
Advertising and Printing Related Expenses	4,141.19
Repairs and Maintenance	117.24
Travelling Expenses	3,216.65
Postage, Communications, Freight and Express	2,751.19
Computer and Word Processing Related Expenses	3,305.54
Contractual Services	2,085.00
Stationery and Office Supplies	640.25
Scientific and Educational Supplies	5,514.81
Provisions and Business Expenses	183.50
Educational, Scientific and Recreational Equipment	268.45
	$ 154,164.19

Saskatchewan Police Commission

Subvote 19

Revised Estimate $ 546,700.00 Expenditure $ 540,828.56

Department Head and Branch Head — Salaries	$ 50,148.00
Permanent Positions — Salaries	150,049.42
Labour Service, Casual and Part-Time Employment	6,465.56
Honorariums, Special Services and Fees	23,592.00
Allowances, Retiring Gratuities and T.P.H.D.	302.34
Professional and Technical Services	1,127.83
Rents, Insurance and Utility Services	881.19
Advertising and Printing Related Expenses	4,562.05
Repairs and Maintenance	562.81
Travelling Expenses	12,560.42
Postage, Communications, Freight and Express	6,539.49
Computer and Word Processing Related Expenses	955.51
Contractual Services	277,200.60
Stationery and Office Supplies	2,411.68
Scientific and Educational Supplies	296.50
Provisions and Business Expenses	216.50
Miscellaneous Materials and Supplies	2,812.21
Office Equipment	144.45
	$ 540,828.56

Administration of The Coroners Act

Subvote 25

Revised Estimate	**$ 839,000.00**	Expenditure	**$ 785,792.23**

Permanent Positions — Salaries	$ 36,196.00
Labour Service, Casual and Part-Time Employment	17,423.73
Honorariums, Special Services and Fees	15,084.14
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	428,615.19
Professional and Technical Services	219,633.17
Rents, Insurance and Utility Services	52,652.55
Advertising and Printing Related Expenses	602.03
Travelling Expenses	1,686.48
Postage, Communications, Freight and Express	4,969.31
Contractual Services	7,917.83
Stationery and Office Supplies	785.05
Miscellaneous	226.75
	$ 785,792.23

Salaries of Chief Judge and Provincial Court Judges

Subvote 28

Revised Estimate	**$ 3,516,000.00**	Expenditure	**$ 3,515,483.50**

Permanent Positions — Salaries	$ 3,403,732.82
Allowances, Retiring Gratuities and T.P.H.D.	3,999.84
Differentials, Severance Pay and Standby Pay	107,750.84
	$ 3,515,483.50

Personal Property Registry

Subvote 29

Revised Estimate	**$ 649,400.00**	Expenditure	**$ 642,389.37**

Permanent Positions — Salaries	$ 453,686.53
Labour Service, Casual and Part-Time Employment	20,803.09
Allowances, Retiring Gratuities and T.P.H.D.	891.85
Differentials, Severance Pay and Standby Pay	2,739.28
Rents, Insurance and Utility Services	1,059.17
Advertising and Printing Related Expenses	29,565.84
Repairs and Maintenance	5,405.60
Travelling Expenses	211.50
Postage, Communications, Freight and Express	18,062.74
Computer and Word Processing Related Expenses	2,401.71
Contractual Services	215.00
Stationery and Office Supplies	77,507.34
Scientific and Educational Supplies	2,365.25
Miscellaneous	44.74
Office Equipment	27,429.73
	$ 642,389.37

Policing Services

Subvote 30

Revised Estimate	**$ 154,300.00**	Expenditure	**$ 154,274.79**

Department Head and Branch Head — Salaries	$ 57,759.00
Permanent Positions — Salaries	77,009.56
Temporary Positions — Salaries	3,059.16
Labour Service, Casual and Part-Time Employment	322.03
Honorariums, Special Services and Fees	169.00
Allowances, Retiring Gratuities and T.P.H.D.	117.48
Differentials, Severance Pay and Standby Pay	1,797.65
Miscellaneous	2.89
Professional and Technical Services	157.83
Rents, Insurance and Utility Services	1,111.15
Advertising and Printing Related Expenses	297.32
Repairs and Maintenance	318.59
Travelling Expenses	1,836.86
Postage, Communications, Freight and Express	7,477.89
Computer and Word Processing Related Expenses	142.20
Contractual Services	468.00
Stationery and Office Supplies	1,995.24
Scientific and Educational Supplies	126.12
Provisions and Business Expenses	106.82
	$ 154,274.79

Grants to Justice Organizations and for Justice Related Activities

Subvote 31

Revised Estimate	**$ 237,300.00**	Expenditure	**$ 237,200.54**

Grants:

Canadian Association of Provincial Court Judges	$ 3,000.00
Canadian Association of Chiefs of Police	5,000.00
Canadian Law Information Council	14,220.00
John Howard Society of Saskatchewan	40,000.00
Law Society of Saskatchewan Libraries	5,000.00
Saskatchewan Association of Friendship Centres	160,980.54
Saskatchewan Association on Human Rights	3,000.00
Uniform Law Conference of Canada	6,000.00
	$ 237,200.54

Crimes Compensation Board Payments

Subvote 32

Revised Estimate	**$ 438,500.00**	Expenditure	**$ 438,405.47**

Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	$ 15,651.08
Professional and Technical Services	16,713.54
Miscellaneous	35.00
Compensation Payments	406,005.85
	$ 438,405.47

Payments to Municipalities for the Administration of Firearms Acquisition Certificates and Firearms and Ammunition Business Permits

Subvote 33

Revised Estimate	**$ 94,300.00**	Expenditure	**$ 84,538.65**

Professional and Technical Services	$ 84,538.65
	$ 84,538.65

Corrections Administration

Subvote 35

Revised Estimate **$ 1,324,900.00** Expenditure **$ 1,324,830.88**

Department Head and Branch Head — Salaries	$ 90,662.98
Permanent Positions — Salaries	569,525.10
Labour Service, Casual and Part-Time Employment	439,799.34
Honorariums, Special Services and Fees	802.00
Allowances, Retiring Gratuities and T.P.H.D.	20,645.59
Differentials, Severance Pay and Standby Pay	717.07
Rents, Insurance and Utility Services	7,455.08
Advertising and Printing Related Expenses	9,026.64
Repairs and Maintenance	500.08
Travelling Expenses	52,382.23
Postage, Communications, Freight and Express	24,726.98
Contractual Services	55,986.98
Stationery and Office Supplies	21,781.37
Scientific and Educational Supplies	10,312.48
Miscellaneous	179.52
Provisions and Business Expenses	18,738.59
Maintenance and Construction Materials	339.72
Miscellaneous Materials and Supplies	885.48
Office Equipment	176.40
Furniture, Furnishings and Fixtures	187.25
	$ 1,324,830.88

Pine Grove Correctional Centre — Prince Albert

Subvote 36

Revised Estimate **$ 1,560,400.00** Expenditure **$ 1,551,622.93**

Department Head and Branch Head — Salaries	$ 44,049.76
Permanent Positions — Salaries	531,676.88
Labour Service, Casual and Part-Time Employment	496,288.91
Allowances, Retiring Gratuities and T.P.H.D.	5,448.65
Differentials, Severance Pay and Standby Pay	12,457.66
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	4,952.53
Allowances and Care of Persons	85,357.36
Professional and Technical Services	9,915.50
Rents, Insurance and Utility Services	41,920.91
Miscellaneous	55.65
Repairs and Maintenance	13,803.96
Travelling Expenses	32,768.39
Postage, Communications, Freight and Express	29,059.40
Contractual Services	18,270.90
Stationery and Office Supplies	11,712.06
Scientific and Educational Supplies	1,947.27
Medical and Hospital Supplies	1,798.14
Provisions and Business Expenses	112,898.72
Clothing and Clothing Material	21,867.83
Coal, Wood and Other Fuels	15,210.09
Vehicle and Equipment Operating Expenses	138.16
Maintenance and Construction Materials	6,980.56
Miscellaneous Materials and Supplies	32,458.34
Furniture, Furnishings and Fixtures	8,281.94
Educational, Scientific and Recreational Equipment	5,411.53
Construction, Farming and Maintenance Equipment	2,799.08
Miscellaneous Property	4,092.75
	$ 1,551,622.93

Provincial Correctional Centre — Prince Albert

Subvote 37

Revised Estimate ..... **$ 8,153,000.00** Expenditure ..... **$ 8,017,559.51**

Department Head and Branch Head — Salaries	$ 51,907.02
Permanent Positions — Salaries	4,183,006.48
Temporary Positions — Salaries	11,843.93
Labour Service, Casual and Part-Time Employment	1,224,331.17
Honorariums, Special Services and Fees	352.00
Allowances, Retiring Gratuities and T.P.H.D.	17,876.93
Differentials, Severance Pay and Standby Pay	250,208.75
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	21,517.20
Allowances and Care of Persons	294,377.97
Professional and Technical Services	29,776.78
Rents, Insurance and Utility Services	328,965.98
Advertising and Printing Related Expenses	6,389.95
Repairs and Maintenance	41,779.07
Travelling Expenses	160,684.22
Postage, Communications, Freight and Express	66,408.41
Contractual Services	73,670.27
Stationery and Office Supplies	18,929.11
Scientific and Educational Supplies	13,721.28
Medical and Hospital Supplies	7,193.74
Provisions and Business Expenses	758,276.28
Clothing and Clothing Material	105,098.32
Coal, Wood and Other Fuels	82,774.62
Vehicle and Equipment Operating Expenses	2,934.62
Maintenance and Construction Materials	41,527.72
Miscellaneous Materials and Supplies	132,508.85
Miscellaneous	162.27
Land and Building Improvements	6,434.16
Office Equipment	10,894.74
Furniture, Furnishings and Fixtures	21,982.61
Educational, Scientific and Recreational Equipment	1,199.71
Construction, Farming and Maintenance Equipment	47,888.80
Miscellaneous Property	2,936.55
	$ 8,017,559.51

Provincial Correctional Centre — Regina

Subvote 38

Revised Estimate ..... **$ 8,608,000.00** Expenditure ..... **$ 8,579,771.67**

Department Head and Branch Head — Salaries	$ 52,464.73
Permanent Positions — Salaries	4,032,060.00
Temporary Positions — Salaries	20,689.26
Labour Service, Casual and Part-Time Employment	1,653,581.60
Honorariums, Special Services and Fees	415.00
Allowances, Retiring Gratuities and T.P.H.D.	40,602.79
Differentials, Severance Pay and Standby Pay	165,510.57
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	4,676.70
Allowances and Care of Persons	392,611.76
Professional and Technical Services	129,341.74
Rents, Insurance and Utility Services	232,965.60
Advertising and Printing Related Expenses	5,083.43
Repairs and Maintenance	144,276.38
Travelling Expenses	120,778.33
Relocation Expenses	2,190.11
Postage, Communications, Freight and Express	93,799.28
Contractual Services	40,762.00
Stationery and Office Supplies	33,152.40
Scientific and Educational Supplies	13,455.73
Medical and Hospital Supplies	35,973.05
Provisions and Business Expenses	628,986.95
Clothing and Clothing Material	106,977.23
Coal, Wood and Other Fuels	114,617.50
Vehicle and Equipment Operating Expenses	3,758.21
Maintenance and Construction Materials	88,634.96

Regina Provincial Correctional Centre — *(Concluded)*

Miscellaneous Materials and Supplies	178,531.58
Taxes and Licenses	2,265.03
Compensation Payments	1,323.43
Land and Building Improvements	61,230.00
Office Equipment	234.87
Furniture, Furnishings and Fixtures	73,948.60
Educational, Scientific and Recreational Equipment	22,665.71
Construction, Farming and Maintenance Equipment	80 477.64
Miscellaneous Property	,729.50
	$ 8,579,771.67

Battlefords Community Correctional Centre — North Battleford

Subvote 39

Revised Estimate **$ 617,500.00** Expenditure **$ 535,159.46**

Permanent Positions — Salaries	$ 305,879.50
Labour Service, Casual and Part-Time Employment	49,441.49
Honorariums, Special Services and Fees	400.00
Differentials, Severance Pay and Standby Pay	3,910.92
Allowances and Care of Persons	27,479.80
Rents, Insurance and Utility Services	939.44
Repairs and Maintenance	3,498.45
Travelling Expenses	23,589.19
Postage, Communications, Freight and Express	6,833.24
Contractual Services	370.25
Stationery and Office Supplies	1,517.09
Scientific and Educational Supplies	139.00
Provisions and Business Expenses	98,200.04
Clothing and Clothing Material	3,968.31
Maintenance and Construction Materials	1,674.07
Miscellaneous Materials and Supplies	5,644.45
Miscellaneous	212.19
Furniture, Furnishings and Fixtures	841.59
Construction, Farming and Maintenance Equipment	620.44
	$ 535,159.46

Provincial Correctional Centre — Saskatoon

Subvote 40

Revised Estimate **$ 7,602,300.00** Expenditure **$ 7,563,374.60**

Department Head and Branch Head — Salaries	$ 54,656.40
Permanent Positions — Salaries	3,901,133.24
Temporary Positions — Salaries	76,188.98
Labour Service, Casual and Part-Time Employment	1,383,707.27
Honorariums, Special Services and Fees	447.00
Allowances, Retiring Gratuities and T.P.H.D.	16,900.57
Differentials, Severance Pay and Standby Pay	144,363.28
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	12,740.00
Allowances and Care of Persons	252,270.76
Professional and Technical Services	58,427.06
Rents, Insurance and Utility Services	287,113.61
Advertising and Printing Related Expenses	1,827.84
Repairs and Maintenance	50,347.10
Travelling Expenses	118,700.90
Relocation Expenses	3,351.89
Postage, Communications, Freight and Express	94,838.27
Contractual Services	31,536.41
Stationery and Office Supplies	23,216.03
Scientific and Educational Supplies	10,639.63
Medical and Hospital Supplies	9,489.34
Provisions and Business Expenses	612,371.29
Clothing and Clothing Material	69,650.72
Coal, Wood and Other Fuels	77,869.32
Vehicle and Equipment Operating Expenses	382.85
Maintenance and Construction Materials	34,642.01
Miscellaneous Materials and Supplies	149,630.36

Provincial Correctional Centre — Saskatoon — *(Concluded)*

Taxes and Licenses	201.39
Compensation Payments	713.08
Miscellaneous	38.66
Furniture, Furnishings and Fixtures	22,363.33
Educational, Scientific and Recreational Equipment	6,542.28
Construction, Farming and Maintenance Equipment	51,544.00
Miscellaneous Property	5,529.73
	$ 7,563,374.60

Northern Corrections

Subvote 41

Revised Estimate	**$ 1,947,400.00**	Expenditure	**$ 1,945,295.07**

Department Head and Branch Head — Salaries	$ 21,966.00
Permanent Positions — Salaries	837,717.91
Temporary Positions — Salaries	556.34
Labour Service, Casual and Part-Time Employment	111,061.69
Honorariums, Special Services and Fees	589.00
Allowances, Retiring Gratuities and T.P.H.D.	30,224.12
Differentials, Severance Pay and Standby Pay	161,724.13
Allowances and Care of Persons	86,430.28
Professional and Technical Services	34,032.90
Rents, Insurance and Utility Services	35,024.63
Advertising and Printing Related Expenses	3,916.25
Repairs and Maintenance	12,620.48
Travelling Expenses	182,535.18
Relocation Expenses	4,731.07
Postage, Communications, Freight and Express	37,689.54
Contractual Services	128,809.63
Stationery and Office Supplies	7,179.36
Scientific and Educational Supplies	252.90
Medical and Hospital Supplies	1,237.75
Provisions and Business Expenses	160,429.11
Clothing and Clothing Material	13,241.14
Coal, Wood and Other Fuels	30,620.84
Vehicle and Equipment Operating Expenses	1,248.47
Maintenance and Construction Materials	10,985.73
Miscellaneous Materials and Supplies	24,662.88
Taxes and Licenses	348.00
Office Equipment	926.55
Furniture, Furnishings and Fixtures	2,426.40
Construction, Farming and Maintenance Equipment	2,106.79
	$ 1,945,295.07

Community Corrections

Subvote 42

Revised Estimate	**$ 4,189,800.00**	Expenditure	**$ 4,154,073.82**

Permanent Positions — Salaries	$ 2,891,692.64
Temporary Positions — Salaries	98,016.93
Labour Service, Casual and Part-Time Employment	229,200.38
Allowances, Retiring Gratuities and T.P.H.D.	40,678.89
Differentials, Severance Pay and Standby Pay	27,559.11
Rents, Insurance and Utility Services	130,575.28
Advertising and Printing Related Expenses	785.16
Repairs and Maintenance	2,259.58
Travelling Expenses	205,528.08
Relocation Expenses	5,836.85
Postage, Communications, Freight and Express	100,914.75
Contractual Services	274,886.51
Stationery and Office Supplies	19,684.61
Scientific and Educational Supplies	575.09
Medical and Hospital Supplies	243.76
Provisions and Business Expenses	109,812.61
Miscellaneous Materials and Supplies	8,935.11
Office Equipment	5,427.36
Furniture, Furnishings and Fixtures	815.62
Educational, Scientific and Recreational Equipment	527.48
Miscellaneous	118.02
	$ 4,154,073.82

Surface Rights Arbitration Board

Subvote 46

Revised Estimate	$ 194,800.00	Expenditure	$ 193,896.89

Department Head and Branch Head — Salaries	$ 30,466.09
Permanent Positions — Salaries	74,547.32
Labour Service, Casual and Part-Time Employment	15,163.13
Honorariums, Special Services and Fees	23,025.00
Differentials, Severance Pay and Standby Pay	2,968.19
Rents, Insurance and Utility Services	8,037.31
Advertising and Printing Related Expenses	1,168.26
Repairs and Maintenance	621.53
Travelling Expenses	25,066.63
Postage, Communications, Freight and Express	9,661.20
Stationery and Office Supplies	2,690.41
Scientific and Educational Supplies	232.60
Miscellaneous Materials and Supplies	249.22
	$ 193,896.89

Public and Private Rights Board

Subvote 47

Revised Estimate	$ 107,800.00	Expenditure	$ 106,994.43

Department Head and Branch Head — Salaries	$ 51,420.00
Permanent Positions — Salaries	22,656.00
Honorariums, Special Services and Fees	15,500.00
Rents, Insurance and Utility Services	606.32
Travelling Expenses	4,521.23
Postage, Communications, Freight and Express	6,640.66
Computer and Word Processing Related Expenses	4,381.65
Contractual Services	295.00
Stationery and Office Supplies	407.17
Scientific and Educational Supplies	566.40
	$ 106,994.43

Saskatchewan Farm Ownership Board

Subvote 48

Revised Estimate	$ 223,200.00	Expenditure	$ 214,919.73

Permanent Positions — Salaries	$ 170,116.57
Honorariums, Special Services and Fees	9,445.00
Rents, Insurance and Utility Services	440.00
Advertising and Printing Related Expenses	3,452.09
Repairs and Maintenance	133.04
Travelling Expenses	19,582.91
Postage, Communications, Freight and Express	6,135.33
Computer and Word Processing Related Expenses	2,037.28
Contractual Services	1,482.50
Stationery and Office Supplies	1,010.20
Scientific and Educational Supplies	215.35
Provisions and Business Expenses	677.80
Miscellaneous	51.71
Office Equipment	139.95
	$ 214,919.73

Saskatchewan Securities Commission

Subvote 49

Revised Estimate	$ 745,400.00	Expenditure	$ 739,419.36

Department Head and Branch Head — Salaries	$ 132,966.24
Permanent Positions — Salaries	347,100.74
Labour Service, Casual and Part-Time Employment	1,007.39
Honorariums, Special Services and Fees	99,529.76
Allowances, Retiring Gratuities and T.P.H.D.	2,878.64
Differentials, Severance Pay and Standby Pay	20,263.16
Professional and Technical Services	11,769.70
Rents, Insurance and Utility Services	4,094.43
Advertising and Printing Related Expenses	13,894.13
Repairs and Maintenance	9,120.46
Travelling Expenses	18,280.21
Relocation Expenses	1,025.39
Postage, Communications, Freight and Express	28,858.72
Computer and Word Processing Related Expenses	8,944.33
Contractual Services	10,618.25
Stationery and Office Supplies	13,068.24
Scientific and Educational Supplies	2,166.35
Provisions and Business Expenses	3,188.33
Miscellaneous	66.12
Office Equipment	10,578.77
	$ 739,419.36

Provincial Mediation Board

Subvote 50

Revised Estimate	$ 1,265,000.00	Expenditure	$ 1,255,905.28

Department Head and Branch Head — Salaries	$ 164,710.06
Permanent Positions — Salaries	697,511.15
Temporary Positions — Salaries	64,610.82
Labour Service, Casual and Part-Time Employment	69,677.72
Honorariums, Special Services and Fees	155,498.75
Allowances, Retiring Gratuities and T.P.H.D.	7,608.04
Differentials, Severance Pay and Standby Pay	13,252.82
Rents, Insurance and Utility Services	190.08
Advertising and Printing Related Expenses	5,257.63
Repairs and Maintenance	1,121.41
Travelling Expenses	16,202.35
Postage, Communications, Freight and Express	45,274.31
Computer and Word Processing Related Expenses	6,165.25
Contractual Services	447.40
Stationery and Office Supplies	7,030.64
Scientific and Educational Supplies	776.61
Miscellaneous	5.67
Compensation Payments	359.82
Office Equipment	204.75
	$ 1,255,905.28

Payments to The Saskatchewan Property Management Corporation

Subvote 51

Revised Estimate	$ 14,852,700.00	Expenditure	$ 14,852,387.36

Rents, Insurance and Utility Services	$ 14,294,800.00
Postage, Communications, Freight and Express	555,977.36
Contractual Services	1,610.00
	$ 14,852,387.36

Member of the Executive Council

Subvote 52

Statutory Appropriation

Revised Estimate	$ 29,663.71	Expenditure	$ 29,663.71

Ministers of the Crown	$ 28,326.88
Legislative Secretaries	1,336.83
	$ 29,663.71

Farm Land Security Board

Subvote 53

Revised Estimate	$ 1,264,200.00	Expenditure	$ 1,144,191.99

Temporary Positions — Salaries	$ 42,100.23
Labour Service, Casual and Part-Time Employment	6,887.40
Honorariums, Special Services and Fees	284,180.52
Professional and Technical Services	1,657.15
Rents, Insurance and Utility Services	7,287.78
Advertising and Printing Related Expenses	1,677.82
Repairs and Maintenance	157.47
Travelling Expenses	100,553.61
Postage, Communications, Freight and Express	27,827.37
Computer and Word Processing Related Expenses	428.56
Contractual Services	653,778.78
Stationery and Office Supplies	15,789.24
Scientific and Educational Supplies	846.91
Provisions and Business Expenses	446.64
Miscellaneous	67.41
Office Equipment	505.10
	$ 1,144,191.99

Total — Justice $ 128,015,990.21

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Aadland, Scott	$ 28,009.11	$ ....
Ackerman, Denise K.	24,892.59	....
Adams, Helen S.	24,015.36	....
Aguilera, David	28,431.19	....
Aldworth, Pauline A.	31,109.85	....
Alexander, Mark Frederic	28,730.05	....
Allan, Robert Harvie	73,130.04	2,879.53
Allen, Robert	47,736.00	....
Allyn, Debbie K.	33,840.00	....
Amrud, Susan C.	24,595.00	....
Andersen, Gail	21,520.53	....
Anderson-Clouatre, Cheryl Lynn	25,570.48	....
Anderson, David	40,679.11	....
Anderson, Larry G.	70,764.00	....
Anderson, Marjorie E.	21,024.58	....
Andres, Peter G.	25,762.25	....
Andrew, Hon. Robert L.	28,326.88	....
Andrew, Thomas E.	36,937.20	....
Andrychuk, Kasmer A.	73,130.04	4,120.69
Angell, David	39,950.00	15,296.47
Angus, Wayne A.	28,452.00	....
Annesley, Debra	32,304.34	....
Anthony, Carol A.	29,365.17	....
Apperley, Wendy L.	20,077.78	....
April, Nil J.	30,298.36	....
Aquilon, Lawrence	20,698.84	....
Aramenko, Bernice R.	26,679.00	....
Aramenko, Edward K.	29,746.35	....
Arcand, Bernie Joseph	23,051.80	....
Arcand, George J.	28,452.00	....
Archambault, J. R. O.	60,911.72	2,765.82
Archibald, Sharon L.	20,297.27	....
Arkles, Betty J.	24,846.78	....
Armstrong, Douglas John	27,771.42	....
Arnold, James H.	36,677.36	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Arnot, David M.	73,130.04	....
Arthur, Robert	26,133.70	....
Ashdown, John H.	41,280.00	....
Askin, Kenneth	26,595.67	....
Assmus, Harold A.	29,244.00	....
Atkinson, Linda	31,072.73	....
Aubichon, Robert	28,921.86	....
Augustin, Shelley Lael	29,904.00	....
Bacala, William	27,500.00	....
Bachelu, Armand J.	50,460.00	....
Backstrom, Bertram	28,647.49	....
Badger, Rex T.	27,180.00	....
Baker, John	57,759.00	....
Balan, Donald	29,888.10	....
Baltare, Joan E.	22,982.13	....
Bandorf, Peter	29,535.88	....
Bannerman, Dorothy	26,850.30	....
Baragar, Larry	28,976.44	....
Baran, Martin	31,272.00	....
Baranosky, Darlene E.	20,513.65	....
Barker, Diane L.	30,564.72	....
Barkway, Garry James	33,254.42	....
Barnes, Sandra D.	21,006.09	....
Barnett, David W.	37,056.00	....
Barr, Allen M.	31,975.48	....
Barrington-Foote, Brian	87,754.98	3,785.49
Barsky, Edythe G.	22,670.71	....
Bart, Carol L.	20,539.78	....
Bartel, Deborah E.	22,081.17	....
Bartlett, K. Scott	48,710.00	3,630.18
Basiuk, Cory	20,703.90	....
Bather, Lucille A.	30,064.74	....
Bathgate, Gregg Frank	33,348.95	....
Bauer, Bruce J.	50,460.00	....
Beatty, John E.	31,914.00	....
Beaven, Jane E.	25,047.65	....
Beaver, Andrew S.	27,865.35	....
Beck, Dale K.	48,832.00	....
Beck, Iva M.	28,964.30	....
Becker, Harold K.	31,117.86	....
Befus, Melvyn P.	29,361.85	....
Beitel, Irene M.	29,830.99	....
Belanger, Frank	28,835.19	....
Bell, L. Keith	44,400.00	....
Bellerose, Kenneth E.	73,130.04	....
Bennett, Josephine A.	22,656.00	....
Benning, James Albert	74,376.00	....
Benson, Hubert J.	30,524.55	....
Berezowski, David R.	28,643.08	....
Berezowsky, Dennis R.	36,769.56	....
Berg, Daryl	28,964.43	....
Bergquist, Sandra	21,207.35	....
Berkach, Ken	32,674.03	....
Bertsch, Dale M.	28,886.60	....
Beug, Brenda	51,528.00	....
Billay, Dennis	41,394.26	....
Bilokreli, Darlene	23,791.21	....
Bird, Irma	23,644.55	....
Birkham, Ernest A.	28,502.28	....
Birnie, Wanda F.	27,121.00	....
Bjornson, Linda	29,439.24	....
Black, Cheryl	22,277.46	....
Blain, Ginette	30,724.15	....
Blais, Shirley	30,696.46	....
Blum, David W.	25,373.68	....
Bobowski, Ernest	73,130.04	....
Bobryk, Lora L.	22,561.68	....
Bogdasavich, Darryl G.	73,728.00	....
Bolianatz, Carmen	22,517.14	....
Bolton, Gordon A.	29,039.72	....
Bonish, Kevin N.	24,956.38	....
Bonter, Vicki-Lynn	22,491.25	....
Bonthoux, Rita T.	31,534.88	....
Book, Duane	41,762.48	....
Borshowa, Janet	29,705.47	....
Boulding, Bonnie	29,631.00	....
Boxrud, Peggy L.	26,056.61	....
Boyce, Howard J.	73,130.04	....
Boychuk, Ernest C.	150,116.53	....
Boychuk, Linda E.	45,384.00	....
Boyle, Edward	32,718.70	....
Boyle, W. Wayne	28,939.52	....
Braaten, Gordon R.	29,135.64	....
Bradshaw, James Michael	40,296.48	....
Brahniuk, Valerie J.	20,076.00	....
Brandt, Gary W.	66,480.00	4,520.81
Brann, Robert E.	39,817.05	....
Braun, Kenneth	31,258.29	....
Braun, Peter	37,880.13	....
Breidenbach, Axel	26,956.34	....
Brewster, Donna L.	32,176.44	....
Brewster, Edna M.	32,820.00	....
Briere, Agnes T.	27,778.52	....
Brierley, Leta M.	62,376.00	....
Britton, Douglas J.	67,908.00	....
Brown, Cecil F.	20,735.53	....
Brown, D. Murray	70,764.00	2,968.84
Brown, Gary S.	42,336.00	6,197.67
Brown, Ian R.	52,656.00	....
Brown, J. Dwight	23,720.18	....
Brown, Joyce L.	28,200.00	....
Brown, Paul	33,993.12	....
Brownbridge, Shelley A.	24,941.65	....
Brownell, James	31,286.05	....
Brownell, Lorena D.	23,828.00	....
Brownlee, Brent R.	33,568.08	....
Brunskill, James R.	41,688.00	....
Bryshun, Curtis	28,381.80	....
Bryshun, W. Robert	39,784.81	....
Buchan, Crystal I.	37,166.00	....
Buckland, Lenard L. G.	30,235.78	....
Bueckert, Kathryn L.	24,593.54	....
Bunzenmeyer, Polly A.	25,017.62	....
Burch, Frederick	45,410.21	....
Burgess, Isaac Murray	41,339.73	....
Butler, David	28,628.04	....
Butterfield, Lawrence	42,558.28	....
Buttner, Patricia L.	28,200.00	....
Byers, Barbara Ellen	24,858.43	....
Byers, Brent M.	31,697.40	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Caisse, June	25,476.00	....
Calder, Brian	22,474.05	....
Caldwell, Thomas D. R	260,474.62	....
Callbeck, Donald W.	45,384.00	....
Callfas, Brenda Lee	21,012.00	....
Campbell, Brian W.	28,452.00	....
Campbell, Collin	31,569.60	....
Campbell, G. Craig	33,084.89	....
Campbell, Reg L.	28,208.68	....
Campbell, Roderick W.	28,452.00	....
Cann, Dennis R.	61,098.00	2.521.55
Cann, Richard W.	39,522.26	....
Carey, B. Patrick	83,746.97	5.357.30
Carlson, Helmer	29,535.92	....
Carson, Douglas Donald	30,097.27	....
Carter, Frank	28,904.04	....
Caves, Paul F.	33,993.96	....
Cederwall, William	36,667.37	....
Charles, Fred	24,020.06	....
Charles, Isaac	39,558.14	....
Charney, Lorraine M.	25,035.11	....
Charney, Ronald V.	28,873.86	....
Chaster, Sally E. J.	30,679.39	....
Chatterson, Walter	26,688.63	....
Cherneskey, Mary	46,356.00	....
Cherneskey, Morris	24,100.00	2,298.76
Cherneski, John H.	30,412.00	....
Chisholm, Rita A.	33,894.45	....
Chitrena, Anne	28,452.00	....
Chorneyko, Anys R.	73,130.04	....
Christianson, Terry J.	29,233.52	....
Clark, Bryan R.	47,268.00	....
Clark, George A.	60,937.40	....
Clark, Margaret H.	22,692.59	....
Clarke, Glen G.	29,500.05	....
Clements, Linda	33,840.00	....
Coates, Elena Rose Anne	29,024.99	....
Coates, Verna	54,704.44	....
Colbow, Madeleine M.	23,921.87	....
Colburn, Don F.	22,836.08	....
Coleman, Louise B.	28,611.32	....
Coles, Elizabeth M.	23,916.00	....
Collins, Herbert	35,164.87	....
Colpitts, Shawna	22,538.49	....
Connelly, Steven J. D.	70,764.00	2.856.29
Conroy, Robert N.	73,130.04	....
Conway, Daniel	32,931.30	....
Conway, Therese P.	33.996.48	2.610.67
Cook, Alvin G.	29,607.56	....
Cook, Thomas H.	24,598.49	....
Coombs, Ronald B.	29,655.52	....
Cornell, Beatrice I.	28,143.14	....
Cote, David	26,793.59	....
Cote, Jacqueline Marie	28,371.19	....
Cournoyer, Bill	26,614.14	....
Cowan, Jack	28,842.03	....
Cox, P. Gail	25,177.12	....
Crawford, Ralph	46,697.34	....
Crawford, William L.	47,340.00	....
Creelman, Shari L.	26,934.00	....
Creighton, Michael Wayne	28,442.89	....
Croft, Gladys M.	27,083.00	....
Crosbie, Estate of Eric D.	67,498.81	....
Cunningham, Sandra Ellen	21,498.44	....
Currie, Robert L.	22,852.21	....
Curry, G. Eileen	32,461.08	....
Cwynar, Denise S.	20,844.00	....
Dabrowski, Donald W.	33.116.00	....
Dallyn, Clifford	30,409.42	....
Dament, Donald I.	41,228.00	....
Dammann, Wendy E.	40,788.00	....
Danforth, Patricia	22,690.78	....
Daniels, Elizabeth J.	28,948.16	....
Daniels, Laurena G.	23,375.58	....
Dansereau, Rene J.	41,544.00	....
Dansereau, Richard M.	23,627.25	....
Darichuk, Ernest G.	45,720.00	....
Darroch, Robert	33,670.55	....
Dauncey, Barry L.	31.502.43	....
Dauncey, Gordon K.	35,388.58	....
Davis, Terry A.	30,062.37	....
Dawe, Pauline K.	28,236.60	....
Dawson, Robert J.	30.096.00	....
Deagnon, Douglas T.	27,621.69	....
Dean, Oreland	34,796.08	....
Degerness, Sherry J.	22.097.44	....
Dehm, Fred W.	67,908.00	....
Dehm, William John	33,342.00	....
Deibert, Gilbert J.	34,510.49	....
Delisle, Denis E.	28,471.45	....
Delorme, Barbara A.	25,375.55	....
Delorme, Corinne	22,499.85	....
Delorme, Delmar O.	34,146.30	....
Demerais, William	31,291.60	....
Demery, Stella	22,825.64	....
Denis, Simone J.	30,455.90	....
Dennis, Bryant Arthur	41,415.15	....
Dermody, Gerald T.	34,536.00	....
Dermody, Janice Marie	25.126.47	....
Dernoga, Edward Michael	43,006.98	....
Derow, Christel R.	21.628.66	....
Deshaye, Lloyd Patrick	73,130.04	....
Diehl, Eric C.	73,130.04	2.920.36
Dietrick, Shelly M.	28,045.82	....
Dinu, Darlene J.	24,644.00	....
Disiewich, Wally E.	34,446.13	....
Dobrowolski, Paul	29,593.56	....
Doell, Eva	29,701.92	....
Doell, Marjorie J.	24,981.00	....
Doell, Rene	33,306.43	....
Dohms, James	36,697.84	....
Dombowsky, Kenneth	54,567.04	....
Donovel, Wayne F.	40,368.00	....
Downey, Joan E.	20.055.30	....
Drebit, Peter	35,832.00	....
Drew, Carla J.	34,358.04	....
Ducharme, Marguerite R.	21,741.34	....
Dueck, Roy	30,390.58	....
Duesterbeck, Calvin W.	25.285.29	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Dukart, Joyce M.	20,550.06	....
Dumont, Alex	27,138.99	....
Dunn, Geraldine E.	22,383.90	....
Duxbury, Arthur H.	29,035.77	....
Duyvestyn, Gerry M.	26,976.06	....
Dvorak, Karen L.	26,516.02	....
Dybvig, Wendy G.	26,158.44	....
Dyck, Darrell L.	25,838.85	....
Eagle, June	23,719.89	....
Eberle, M. Brian	29,244.00	....
Eberle, Raymond T.	29,289.56	....
Ebinger, Darlene	26,535.00	....
Eckart, Jelana	20,205.07	....
Edgington, Walter	37,452.78	....
Edmison, Janet L.	21,121.38	....
Edwards, Wendy	31,403.80	....
Egilsson, Brenda M.	28,673.12	....
Ehman, Robert W.	25,021.71	....
Elder, Donna R.	24,997.62	....
Ell, Leslie J.	40,896.00	....
Emigh, Joan	22,663.75	....
Enmark, Patti	27,434.12	....
Erickson, Brian W.	38,064.00	....
Erickson, Lynne	20,526.78	....
Evaniew, Beverley J.	22,296.38	....
Evans, Gary G.	30,823.48	....
Everson, Rhonda Lynne	28,452.00	....
Evjen, Andreas H.	28,178.47	....
Fabrik, Nicholas J.	24,721.44	....
Facey, Norris	23,476.56	....
Fafard, Claude R.	75,129.96	3.224.32
Fairbairn, Eleanor M.	22,753.11	....
Falle, Judith S.	38,371.86	....
Fedorowich, Eva P.	25,154.93	....
Fenwick, Dennis E.	73,130.04	2,024.42
Ferguson, Betty Ann	22,656.00	....
Ferguson, Lionel L.	46,320.00	....
Ferguson, Terrance D.	43,356.00	....
Fergusson, Gordon Robert	40,788.00	....
Fernets, Brian M.	28,389.41	....
Ferris, Thomas W.	73,130.04	2,099.96
Fewster, Gloria M.	28,892.08	3,015.87
Fiddler, Joyce D.	30,824.00	....
Fidler, Gary J.	32,499.48	....
Fiedelleck, Carol A.	30,096.00	....
Field, John W.	67,908.00	....
Fielding, Gerald K.	73,130.04	6,119.12
Filipchuk, Bonnie	21,317.71	....
Filipchuk, Kelly A.	20,523.84	....
Findlay, Joseph W.	21,453.70	....
Fink, Karen Lynn	24,816.00	....
Finley, Michael J.	43,347.23	....
Finley, Robert G.	26,837.57	....
Fisher, Ron S.	30,657.39	....
Fisk, Evered Alvin	23,644.35	....
Fisowich, Elizabeth	38,412.00	....
Flaman, Henrietta	20,336.00	....
Fleming, Joseph F.	37,421.21	....
Fleming, M. Fay	22,656.00	....
Fleming, Robert J.	27,610.00	....
Floata, Gordon	29,387.30	....
Flotre, Carol A.	28,684.29	....
Flottorp, Sharon D.	41,228.31	....
Flynn, Joseph J.	73,130.04	....
Fogen, Cheryl Y.	20,462.49	....
Ford, Dale	21,331.25	....
Ford, Donalda J.	49,500.00	....
Ford, Terry W.	37,673.75	....
Forrest, David J.	37,308.00	....
Fosseneuve, Valerie J.	39,492.00	....
Foster, Donna Anne	32,318.00	....
Foster, Neil	27,318.86	....
Foster, Ronald Allan	33,232.05	....
Fox, Gary W.	28,806.24	....
Francis, Patrick L.	38,205.75	....
Frandsen, Cyrel B.	31,544.44	....
Freed, Colleen J.	22,528.00	....
Freestone, Stanley	41,160.00	....
Fremont, Roy C.	33,944.76	....
Friesen, Rebecca	29,244.00	....
Fritzke, Lorraine F.	21,541.33	....
Froehlick, Wilmar J.	41,544.00	....
Fry, Donald W.	27,635.43	....
Fuchs, Elwood C.	40,848.00	....
Fulawka, Loretta	23,367.00	....
Furber, Luann	22,009.15	....
Gabrysh, John A.	29,369.33	2.032.58
Gale, Marguerite C.	28,744.74	....
Gallagher, William C.	31,459.94	....
Gammel, Leslie	30,436.99	....
Gamola, Rick	27,466.55	....
Gardipy, Henry E.	31,492.92	....
Garner, Frederick A. G.	33,745.08	....
Garrison, Gary D.	30,789.11	....
Gaudry, Lorraine B.	28,366.94	....
Gauvin, Mina A.	21,955.00	....
Gaveronski, Alice G.	23,852.00	....
Gee, Wesley D.	27,729.67	....
Gellvear, Janice M.	25,320.00	....
Gelowitz, Ramona F.	22,310.25	....
George, Leslie J.	30,556.62	....
Gerow, Diane E.	28,906.58	....
Gervais, Gilbert	27,228.32	....
Gervais, Joanne	28,480.38	....
Gervais, Juliette T.	32,101.46	....
Gervais, Lana J.	25,068.67	....
Gibler, Sharon J.	28,200.00	....
Gibson, Dwayne A.	31,767.69	....
Gibson, Marie	34,875.11	....
Giles, Cecelia M. A.	28,382.96	....
Gillies, Robert G.	21,152.61	....
Gilman, Donna M.	36,336.00	....
Gizen, Bonnie A.	24,804.40	....
Godin, Leonard	40,803.75	....
Goertzen, Arnold F.	43,375.10	....
Goff, Brenda J.	25,518.27	....
Goliath, Heinrich W.	73,130.04	3,938.25
Goliath, Wallace V.	73,130.04	....
Gopfrich, James Andrew	20,974.49	....
Gordon, Joseph A.	26,346.19	....
Gorman, Eileen	30,870.98	....
Goski, Sheila C.	23,100.00	....
Gosselin, Edward R.	73,130.04	4,289.56
Gottselig, Sharon	20,670.89	....
Goudar, Ashok T.	34,751.14	....
Graham, Rea J. M.	31,494.00	....
Grant, M. Gayle	25,186.56	....
Gray, Connie L.	23,667.22	....
Gray, Marilyn Louise	44,150.00	....
Green, Gordon J.	29,790.14	....
Green, James	35,726.56	....
Grenier, Karen L.	24,794.45	....
Grenkie, Edward J.	42,552.00	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Gress, Janice	25,537.20	....
Greyeyes, Deanna J.	25,652.42	....
Griffiths, Barbara V.	29,224.95	....
Grosskleg, Jim H.	26,970.16	....
Ground-Moore, Carla Marie	28,466.56	....
Grywul, Mary A.	22,419.76	....
Guenther, Peter A.	56,508.00	2,961.88
Gulenchyn, Sally	23,948.12	....
Gunn, Ellen J.	73,728.00	....
Gurski, Andy William	31,584.49	....
Haberstock, Doreen M.	20,745.09	....
Haczkewicz, Delores K.	29,065.56	....
Hadwen, William R.	36,444.42	....
Hagemeister, John W.	70,764.00	....
Hahn, Linda L.	28,162.32	....
Haider, Ingrid	29,290.12	....
Hainstock, Diana	30,946.56	....
Halcro, Curtis	21,824.88	....
Haleschuk, James	26,489.60	....
Haleschuk, William	24,430.15	....
Halischuk, Gerald	25,535.75	....
Halkyard, Doreen	23,222.58	....
Hall, Faye M.	31,474.45	....
Halliday, Leslie	38,964.00	....
Halliwell, Roy	34,401.07	....
Halyk, Judy L.	36,024.00	3,977.60
Hamilton, Glen	51,420.00	3,757.15
Hamm, Terry W.	25,510.93	....
Hampton, James	33,024.00	....
Hannan, Laurie	20,962.43	....
Hansen, Michael	31,344.09	....
Hansen, Sonja	54,384.00	....
Hanson, Carl C.	29,347.03	....
Harris, Bette	29,420.00	10,808.47
Harrison, Adeline Marie	27,360.46	....
Hartwig, Larry	22,924.33	....
Harty, Donna	25,602.68	....
Harvey, Michaeleen A.	23,111.40	....
Hasenfratz, A. J.	27,291.12	....
Hawboldt, Ernest L.	34,968.00	....
Hawkins, Bernard	33,336.83	....
Hawreschuk, David C.	33,854.91	....
Hayes, Frank E.	29,598.01	....
Headley, Sonya Willis	30,676.21	....
Heath, Margery R.	53,232.04	2,191.71
Hebert, Gregory P.	40,848.00	....
Hedstrom, Carolyne Debbie	30,824.00	....
Heebner, Reginald W.	37,212.00	....
Heffernan, Avonda R.	35,714.50	....
Heglin, Margo A.	23,721.00	....
Henderson, Earl	30,034.28	....
Hendrickson, Brian A.	42,660.00	3,786.28
Henning, Bruce D.	73,130.04	....
Henry, Daphne M.	22,872.97	....
Henry, Larry D.	32,623.39	....
Henry, Wayne A.	39,216.00	....
Henschel, Harrison W.	29,244.00	....
Herman, Glen J.	42,660.00	2,110.59
Herperger, Lori	20,272.89	....
Hersak, Wally Myron	21,546.21	....
Hildebrand, Robert	29,300.40	....
Hildebrand, Wayne R.	32,548.13	....
Hilderman, William J.	57,114.00	5,629.29
Hill, Earl Carman	27,276.23	....
Hill, Wayne W.	31,391.97	....
Hiller, Arlene V.	22,656.00	....
Hills, Deborah	20,740.78	....
Hilsendager, Gloria J.	22,690.65	....
Hilton, Lorraine Anne	20,076.00	....
Hincks, Colleen	21,137.80	....
Hinz, Dianne C.	30,824.00	....
Hinz, Terrence R.	67,191.00	....
Hitcherick, Annette	29,006.86	....
Hodges, Aurlie	21,379.15	....
Hodges, Kenneth P.	34,967.40	....
Hodgkinson, Betty Ann	25,714.93	....
Hoeft, Fred B.	34,286.82	....
Hofkamp, Gerry	29,651.95	....
Hogan, Douglas J.	22,034.36	....
Hogan, Rawlston	24,768.50	....
Hogberg, Candace H.	21,426.93	....
Holbrow, Michael F.	33,269.98	....
Holtzman, Garnet	73,728.00	....
Hookenson, Barbara D.	47,689.88	2,556.72
Hopper, Shelley A.	25,039.13	....
Hornsberger, Barry J.	67,908.00	....
Hornung, Leslie	31,766.40	....
Horsefall, Melvyn P.	26,965.24	....
Hounsell, Patricia R.	20,905.28	....
Howe, Bernard W.	28,734.01	....
Howes, Sharon	22,656.00	....
Howland, Donald K.	27,625.50	....
Hryhorchuk, Peter A.	67,191.00	....
Huber, Raymond O.	21,074.41	....
Hubick, Brian	36,974.58	....
Hudon, Christian J.	29,302.82	....
Hudye, Lorne M.	26,797.01	....
Huffman, Judith A.	31,120.39	....
Hunter, Allan Roy	29,166.00	....
Hunter, Robert G.	40,972.74	....
Huntley, Len	28,022.03	....
Hurnard, Shirley A.	35,196.00	....
Hutzul, Allan	40,022.27	....
Hyggen, Edwin L.	31,661.88	....
Hyggen, Ronald J.	28,827.99	....
Hylton, John	70,056.69	....
Ilg, Leslie M.	23,916.00	....
Irvine, Hella	39,353.70	2,138.28
Iverson, Joanne A.	34,161.26	....
Izbicki, Brian	25,750.93	....
Izsak, Stanley Wayne	30,321.91	....
Jackson, Georgina R.	73,728.00	3,006.87
Jackson, Keith Harry	33,483.03	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Jacobs, Ronald G	41,208.00	....
Jahner, Janice E.	29,520.26	....
James, Mari	23,467.19	....
Jameson, Thomas R.	30,096.00	....
Jamieson, Jamesina G. L.	64,920.00	....
Jamont, Kenneth	51,999.96	3,300.17
Jean, Joyce	20,353.50	....
Jeanes, Judy Anne	22,665.80	....
Jenish, Ruth E.	21,156.82	....
Jenkins, Brent	29,198.78	....
Jenkins, Darlene	20,800.00	....
Jenkins, Gregory A.	21,334.37	....
Jennings, William T.	44,448.00	2,429.93
Jesse, Isabel, M.	28,130.76	....
Jesse, Sylvia L.	21,144.41	....
Johnson, Brian	28,779.66	....
Johnson, Elizabeth	28,649.98	....
Johnson, James A.	64,254.27	....
Johnson, Leta	26,370.00	....
Johnson, Lorna G.	28,463.13	....
Johnson, Raymond F.	31,047.74	....
Johnson, Rhonda C.	20,196.39	....
Johnson, Robert	32,335.17	....
Johnson, Selmer B.	49,164.00	....
Johnson, Vinson	32,365.46	....
Johnston, Alistair B.	67,908.00	....
Johnston, Donald E.	29,625.09	....
Johnston, Gordon R.	29,037.96	....
Jones, Brian L. A.	30,967.65	....
Jones, Doris	22,656.00	....
Jorgensen, Dennis	33,901.07	....
Jorgensen, Richard S.	37,764.00	....
Joyner, Catherine L.	40,848.00	....
Juchacz, Claude A.	30,111.54	....
Jurgens, Jennifer L.	23,916.00	....
Just, Auralyn	24,812.14	....
Just, Eldi	25,320.00	....
Kaglea, Darcy K.	28,839.74	....
Kainz, Mavis Dianne	27,920.00	....
Kaminesky, Elmer	42,388.80	....
Kaminski, Ellanora	24,816.00	....
Kaminski, Gary A.	26,893.63	....
Karlstrom, Duane	53,718.60	....
Karpinski, Ronald J.	37,485.12	....
Katz, Jerry	48,695.74	....
Kaytor, Jeanette M.	41,703.57	....
Kazakoff, Victor	25,939.45	....
Kellett, Sharon P.	28,284.00	....
Kelly, Patrice	33,807.85	....
Kennedy, Arthur	28,968.22	....
Kennedy, William T.	31,431.21	....
Kerr, Carrie L.	21,904.28	....
Kessler, Charlotte L.	24,688.00	....
Ketcheson, Hugh M.	73,130.04	....
Kildaw, Terry V.	40,463.61	....
Kilpatrick, Veronica E.	30,153.55	....
Kimball, Mary E.	26,074.23	....
Kimbley, Philip	41,688.00	....
King, Betty M.	27,574.40	....
King, Charles Garth	45,055.00	2,019.26
King, Gerald C.	73,130.04	2,713.07
King, Judith A.	28,091.00	....
Kingston, Bryan A.	39,600.00	....
Kinvig, Kevin C.	26,815.88	....
Kipper, Frank J. T.	22,284.00	....
Kirkham, Randy	62,376.00	6,134.34
Kitz, Iris	22,656.00	....
Klashinsky, Terri A.	27,083.00	....
Klassen, Dietrich	33,609.33	....
Klause, Brenton M.	46,857.00	....
Kleckner, James	40,908.00	....
Kleiner, Roy Ronald	37,475.70	....
Kletke, Brad	24,771.73	....
Klippenstein, Joan D.	20,646.14	....
Kloczko, Adena D.	22,630.98	....
Knowles, Pamela J.	20,180.62	....
Knutson, Linda P.	29,393.67	2,015.41
Knutson, Russell W.	27,319.26	....
Koch, Helen E.	29,679.97	....
Kochar, Dennis	33,668.08	....
Koczka, Wanita Janet	38,139.86	....
Koehler, Alphonsine Marie	28,167.49	....
Kok, Ekke	39,982.12	....
Kondra, Thomas P.	37,646.74	....
Koomson, Peter	38,106.97	....
Koot, Michael	21,081.03	....
Koschinsky, Anthony J.	61,950.00	....
Kostal, Darlene E.	28,885.47	....
Kovach, Lynn M.	30,164.41	....
Kowch, Margaret J.	29,247.02	....
Kozowy, James	35,494.43	....
Kozushka, Margaret N.	25,017.62	....
Kraus, Dale R.	48,019.00	....
Kraushaar, Doreen M.	26,623.00	....
Krislock, Brian	30,096.00	....
Kruzeniski, Ronald J.	40,830.00	2,754.81
Krywchuk, John A.	28,200.00	....
Kryworuchka, Paul M.	31,295.16	....
Kucey, Richard J.	73,130.04	....
Kuemper, Shirley L.	22,656.00	....
Kuffner, Florence B.	21,905.00	....
Kuhn, Catherine P.	20,787.72	....
Kuhn, Douglas William	29,896.41	....
Kuiack, Ambrose M.	24,581.90	....
Kujawa, Serge	78,588.00	2,794.99
Kulach, Mary E.	24,867.52	....
Kulyk, Joseph M.	70,764.00	....
Kunard, Gwen L.	29,549.48	....
Kuntz, Kevin M.	42,120.00	....
Laclaire, Richard	24,201.52	....
Lague, Robert G.	30,717.95	....
Laing, Gordon R.	36,204.00	....
Lajeunesse, Leon R.	30,096.00	....
Laliberte, Michael R.	31,272.00	....
Lamb, Wayne G.	33,631.77	....
Landru, Leslie C.	22,808.98	....
Landry, James K.	39,493.07	....
Landry, Wesley	39,545.38	....
Lang, Sharon	29,817.00	....
Lang, Terrance F.	51,399.16	....
Lange, Elaine D.	28,200.00	....
Langlois, Kathryn M.	54,645.80	....
Lapshinoff, John David	33,938.47	....
Larson, Barry D.	40,776.00	....
Larson, Jean M.	34,139.76	....
Larson, Leonard L.	33,373.31	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Lashta, Henry A.	29,086.96	....
Laughren, Tom	23,039.95	....
Lavallee, Floyd	31,896.00	....
Laverty, Thomas	30,881.49	....
Leach, Jean C.	25,354.39	....
Leach, Karen D.	22,844.22	....
Leason, Lois M.	29,536.01	....
Lebell, Marion	24,338.96	....
Leblanc, Albert	32,570.77	....
Ledingham, H. Wayne	33,326.69	....
Lee, Robert E.	73,130.04	....
Leier, Sandra	34,273.42	....
Lemay, J. L. Daniel	25,344.37	....
Leont, Walter	41,042.61	....
Lepp, Gregory Blake	42,660.00	....
Letourneau, Agnes M.	27,871.13	....
Lew, Eva O.	30,096.00	....
Lewchuk, Eugene A.	73,130.04	8,111.49
Lewis, Pamela	21,410.48	....
Lewis, Wilfred N.	29,769.67	....
Liebrecht, John	32,189.76	....
Liebrecht, L. Burke	28,731.64	....
Light, Robert Craig	32,943.67	....
Light, Thomas M.	21,300.00	2,425.18
Lillejord, Brenda M.	29,654.55	....
Linder, Valerie	24,816.00	....
Linn, Patricia M.	73,130.04	....
Lipinski, Sylvia M.	28,263.48	....
Lisko, Paul L.	36,379.27	....
Litchfield, Alan	28,026.95	....
Lochel, Charles L.	31,072.00	....
Logan, Michael H.	30,571.69	....
Loiselle, Mark F. M.	20,032.29	....
Loraas, Margaret	32,886.00	....
Lorence, Mel D.	33,302.09	....
Loth, Calvin G.	30,341.06	....
Lounsbury, James E.	31,909.62	....
Lovas, Sandra J.	23,322.15	....
Lovell, Violet E.	31,896.00	....
Lowe, Karen	21.460.41	....
Lowe, Shirley	20,825.36	....
Lowenberg, Diane	26,026.63	....
Lund, Anthony Henry	52,464.73	....
Lunde, S. Arlouine	30,824.00	....
Lutes, Ivan	40,304.66	....
Luther, Edwin J.	29,880.00	....
Lyons, Christopher	21,169.15	....
MacCallum, Thomas O.	53,855.84	....
MacDonald, Adelaide F.	77,830.04	....
MacDonald, Hazel	29,633.45	....
MacDonald, John	27,389.43	....
MacDonald, Ronald	34,920.62	....
MacDonald, Terry R.	33,960.52	....
MacKay, Kenneth W.	78,588.00	2.125.24
MacKenzie, Richard	30,096.00	....
MacKereth, William	41,192.35	....
MacNaughton, Cindy	21,426.30	....
MacOretta, Christopher J.	27,866.52	....
MacSorley, Beverly A.	22.251.72	....
Madill, Edward R.	59.208.00	....
Maertens, George W.	34,749.84	....
Magnusson, Bradley E.	42,140.14	....
Mahnic, Carla M.	22,879.86	....
Maier, Bonnie Lori	22,331.47	....
Main, Debra M.	30,096.00	....
Mair, Janet M.	29,300.00	11,535.74
Major, S. Joyce	28,874.41	....
Makelki, Charlene A.	22,848.98	....
Mancinelli, Joan	22,656.00	....
Mangatal, Vernon E.	24,727.03	....
Manseau, Arthur D.	30,050.18	....
Mansfield, Jeffrey	31,692.57	....
Manz, Darlene	22.656.00	....
Mar, Starlet G.	28,862.86	....
Marchand, Ginette T.	28,968.72	....
Marchildon, Charles	25,909.57	....
Marchuk, Gordon M.	31,160.78	....
Mardell, Lawrence	29,838.97	....
Marinuk, Dwight	30,378.35	....
Markell, Murray D.	41,941.03	....
Marlow, William Richard	34,755.73	....
Martin, Carolyn	22,527.90	....
Martin, Irene R.	20,331.00	....
Martyn, Gladys	40,296.13	....
Marushak, Donelda M.	37,821.26	....
Masuskapoe, Stanley	31,824.01	....
Matheson, Robert N.	37,308.00	....
Matters, Linda	22,656.00	....
Matz, Allan D.	29.880.00	....
Maurice, Alex	29,030.55	....
Maximuik, William G.	38.988.00	....
May, Gloria A.	28,959.88	....
Mayowski, Frank	23,355.04	....
Maze, Donald L.	33.622.05	....
McConechy, A. Wayne	28,297.61	....
McConnell, Lori A.	20,598.90	....
McCormick, John B.	31,509.73	....
McCullough, Samuel H.	40,121.00	....
McDermott, Robert	28,354.00	....
McDonald, Evelyn	25,611.07	....
McDougall, Dawn E.	31,041.47	....
McEwen, Celia L.	38,843.55	....
McEwen, Shawna L.	24,483.26	....
McGinnis, Helen E.	28.200.00	....
McGonigal, William T.	28,942.78	....
McIntaggart, Joseph G.	31,348.59	....
McIntosh, Ian	48,900.00	....
McIntyre, Alda M.	24,065.50	....
McKay, Charles	23,844.09	....
McKay, Gerald Wayne	26.622.46	....
McKay, T. Murray	28,811.41	....
McKay, Timothy J.	33,169.13	....
McKeand, Stella	24,780.71	....
McKenzie, Kenneth K. M.	54,960.00	....
McKenzie, Robert L.	30,025.09	....
McKillop, Donald A.	73,728.00	4,918.16
McKnight, Roy	32,174.02	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
McLauchlan, Carol M.	20,250.93	....
McLean, Catherine	20,852.83	....
McLean, Debra E.	29,059.87	....
McLean, Stella	23,234.06	....
McLennan, Gerald	23,349.60	....
McLeod, Gertrude	24,395.62	....
McLeod, Stanley	46,622.60	....
McLeod, Terrance G.	30,096.00	....
McManus, Edward J.	28,452.00	....
McMartin, Jeanine J.	20,719.10	....
McMillan, Robin	33,185.59	....
McMurdo, Arthur C.	73,130.04	5,005.41
McNabb, Samuel E.	31,751.20	....
McNaughton, Malcolm A.	36,384.00	....
McRae, Darryl	32,911.14	....
McShannock, Colin D.	31,140.21	....
Meagher, Wilfrid L.	73,129.84	....
Mears, Charles S.	26,599.12	....
Meed, John E.	29,451.44	....
Meed, Sylvia A.	22,656.00	....
Melanson, John G.	29,006.77	....
Melinchuk, Muriel M.	35,664.00	....
Mercredi, Kenneth A.	47,417.76	....
Meredith, Twyla G.	35,442.00	....
Merkel, Karen	22,393.04	....
Metz, Arnold Peter	28,452.00	....
Meyers, Dave E.	32,758.98	....
Miazga, Elmer L.	32,448.00	....
Miazga, Matthew K.	50,460.00	....
Miazyk, Maurice	36,326.40	....
Michayluk, Patricia	21,760.47	....
Michell, David G.	24,091.61	....
Mihalicz, Chester	33,418.74	....
Miles, Frank	29,244.00	....
Miller, Debbie	35,653.50	....
Mills, Dwayne F.	29,813.17	....
Mills, Joseph	28,817.70	....
Mills, Margaret	23,043.72	....
Mills, Robert	50,148.00	2,576.59
Milne, Robert	38,081.43	....
Milton, Mary	37,500.00	....
Mitchell, Donna Lea	24,324.61	....
Mitchell, Graeme G.	40,842.00	....
Mitchener, Gary A.	30,162.22	....
Moen, Douglas E.	55,362.00	....
Moleski, Loretta M.	22,267.49	....
Molnar, Susan	21,729.18	....
Monkman, Glenda	24,022.64	....
Montgrand, Annette F.	27,078.00	....
Moran, Garry J.	42,817.00	....
Morck, Eunice M.	23,968.27	....
Morin, Patrick Joseph Clifford	22,500.00	....
Morrison, Marjorie	24,319.78	....
Morrissette, Deborah	31,586.00	....
Moxley, Ross G.	75,129.96	3,114.10
Mugerwa, Jackson	30,189.31	....
Muir, Alastair J.	73,130.04	....
Mulholland, Wayne D.	47,859.00	....
Mullis, Dennis Garth	30,798.26	....
Mundell, Dale	26,557.32	....
Munro, Fern Z.	22,840.35	....
Munro, Glen T.	30,213.44	....
Murphy, Terry	29,301.33	....
Murray, Heather	20,011.32	....
Muzika, George W.	23,481.82	....
Naconechny, Calvin W.	29,629.61	....
Naigle, Ron W.	32,039.45	....
Nash, Cynthia	25,903.88	....
Nasim, Shaukat A.	41,062.00	....
Nasser, Mona	36,267.00	....
Nazarenko, Audrey B.	33,840.00	....
Neault, Lynne	25,724.08	....
Neider, Allen	30,666.09	....
Neigel, Eleanor C.	29,677.81	....
Neilson, Arlene H.	27,192.36	....
Nekurak, Orest	31,565.94	....
Nelson, Blayne G.	31,611.71	....
Nelson, Pamela A.	31,104.42	....
Nett, Mary F.	20,681.26	....
Neudorf, Wesley A.	24,716.74	....
Neufeld, Eric	66,235.00	....
Neuls, Shirley J.	39,192.00	....
Neuman, Ron H. M.	35,971.98	....
Neurauter, Edward A.	32,308.47	....
Neustaedter, Annette	39,720.00	....
Neville, Raymond J.	73,130.04	....
Newis, Frederick C.	51,026.72	....
Newlyn, Deborah M.	24,667.59	....
Newman, Reginald S.	39,192.00	....
Nichols, Doreen J.	27,665.12	....
Nickel, Hertha K.	29,307.77	....
Nicolson, Ronald J.	28,510.76	....
Niemeyer, Hubert	40,467.79	....
Nightingale, Jeremy A.	65,040.00	....
Nimetz, Terrence	36,744.41	....
Nixon, Gregory K.	28,821.87	....
Noga, Arleene C.	23,100.00	....
Noga, Carol Lee	20,322.25	....
Nordgulen, Bonnie May	22,909.94	....
Northcott, Norman	28,906.74	....
Norton, Herb	29,664.26	....
Novak, Gordon S.	27,985.01	....
Nowakowski, George	29,331.65	....
Nutting, Jon Brosi James	73,130.04	....
Nygren, Evert C.	41,118.66	....
O'Byrne, Patrick L.	34,053.98	....
Ochoski, Debra	27,684.00	....
Olbrich, Darrell H.	27,308.54	....
Olexson, Ronald J.	30,403.17	....
Omene, Steve	21,342.62	....
Orr, David D.	58,994.85	....
Orr, Donald A.	20,300.00	....
Ortman, Carol J.	25,320.00	....
Osberg, Shane	31,641.71	....
Ostrowski, Steven C.	28,328.33	....
Ouellette, Terry	21,703.40	....
Outten, Ronald W.	30,197.35	....
Owen, Betty Mae	34,470.00	....
Owens, Hugh	32,863.94	....
Oxelgren, Dorlan	26,163.73	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Ozirny, Bonnie L. M.	64,576.72	....
Pankiw, Russel	57,372.00	....
Paquin, Joseph Robert Denis	39,924.00	....
Parker, Gary J.	41,494.00	3,924.82
Parker, Horace Don	73,130.04	....
Parkin, Leslie	36,123.42	....
Parrott, John Patrick	37,308.00	....
Patrick-Larmour, Deborah	23,113.31	....
Patterson, Isobel	30,252.00	....
Paul, Denise A.	20,748.00	....
Paul, Evelyn	24,445.36	....
Paull, William G.	38,612.71	....
Peacock, George V.	33,954.00	....
Pederson, Donna M.	22,656.00	....
Pelletier, Claude	27,823.61	....
Pelletier, Margaret	33,743.94	....
Peneff, Steven	30,252.00	....
Perehuda, Lorne R.	27,083.00	....
Peter, Gregory M.	30,579.96	....
Peters, Wesley Peter	33,011.23	....
Peterson, Charles Nelson	39,895.28	....
Peterson, Douglas G.	36,998.87	....
Peterson, Rick J.	28,890.88	....
Peterson, Rita L.	28,011.99	....
Petrash, Gloria	22,656.00	....
Petrich, Raymond Edward	62,376.00	....
Phelps, Charles A.	24,675.00	8,864.59
Phillips, Robert Wayne	25,448.94	....
Pickford, Benjamin A.	29,261.72	....
Pischke, Garry K.	41,230.85	....
Pistun, Ralph D.	48,612.00	....
Pitura, Stanley J.	29,244.00	....
Piwowarczyk, Marlene T.	24,863.63	....
Plemel, James A.	66,474.00	....
Pletz, Allan N.	34,762.29	....
Pocha, Tim A.	25,939.51	....
Podolecki, Roseline J.	25,574.76	....
Polsom, Victor William	28,452.00	....
Poncelet, Lola G.	24,090.21	....
Pooyak, Leona	28,452.00	....
Pottruff, Betty A.	64,374.00	3,267.32
Power, Sandra L.	22,656.00	....
Prenevost, J. Brent	38,392.00	3,850.78
Preymack, Allan	38,095.24	....
Price, Edward J.	23,445.82	....
Procyszyn, R. Blossom	29,012.76	....
Prokopie, Orest	32,156.99	....
Pryce, Cyril	42,730.33	....
Pryznyk, Cheryl R.	27,951.00	....
Pyett, William A.	42,264.21	....
Pylatuk, Joseph A.	27,888.83	....
Pylypow, Harry J.	29,366.39	....
Quinnett, Marc F.	22,475.81	....
Quinney, C. Richard	73,728.00	....
Quirk, Edward D. James	41,592.00	....
Rabyj, Linda R.	29,054.31	....
Rabyj, Robert Ron	35,037.00	....

	Salaries	*Travel*
Raffai, Rita	21,751.51	....
Rafoss, William Mayo	38,845.90	....
Rasmussen, Edwin A.	56,497.92	....
Rathgeber, Russel A.	73,130.04	....
Rawling, Laurie M.	26,295.49	....
Rawlyk, Paul A.	28,512.46	....
Rayner, Daryl L.	33,721.64	....
Raynes, Douglas E. J.	32,104.00	....
Reaburn, Vernon H.	33,030.41	....
Rechenmacher, James	25,414.41	....
Redenbach, Carol	30,306.55	....
Redgwell, Yvonne L.	29,598.45	....
Redhead, Gordon	24,617.31	....
Redman, Calvin B.	22,747.53	....
Redwood, Lawrence	33,906.78	....
Reeson, Lian M.	35,392.58	....
Reeve, Richard Allan	40,888.79	....
Reich, Ruth E.	21,737.06	....
Reid, Calvin E.	20,896.37	....
Reilly, Kenneth C.	37,749.39	....
Reilly, Lawrence Dale	29,704.54	....
Reimer, Sandra J.	23,100.00	....
Reiser, Ronald A.	30,824.00	....
Reynoldson, Marie J.	29,880.00	....
Rhinelander, John J.	27,696.00	....
Rich, Terry L.	29,222.90	....
Richard, Leonard	28,452.00	....
Richards, Robert G.	73,386.90	2,894.68
Richardson, Ellen Marina	32,556.00	....
Richardson, Wayne	36,679.48	....
Richter, Chris A.	42,492.00	....
Richter, E. Connie	25,320.00	....
Riese, Kurtis A.	32,035.95	....
Ring, Carole C.	32,160.00	....
Ritchie, Sandra L.	25,320.00	....
Ritter, Ken R.	30,466.09	8,512.69
Rittinger, Karen E.	28,661.63	....
Roberts, Cheryl L.	21,557.05	....
Roberts, Jean C.	28,444.04	....
Roberts, Pauline	31,451.33	....
Robertson, Barry A.	29,906.75	....
Robertson, Magdalene	25,406.00	....
Robertson, Robert E.	28,701.24	....
Robillard, Wilbert M.	38,411.80	....
Robinson, J. Paul	66,381.95	....
Robinson, Melvin	48,612.00	....
Rodie, Marlene	26,287.00	....
Rodowa, Erwin J.	29,550.00	....
Rodrigues, Lawrence G.	26,787.20	....
Roenspies, Kenneth G.	31,564.79	....
Roenspiess, Jerry L.	35,840.60	....
Rogal, Patrick P. J.	31,527.45	....
Rogoz, Dora	25,320.00	....
Rogozinski, Dale R.	35,485.39	....
Rollie, Alan J.	37,092.00	....
Roming, Carolynne	27,789.84	....
Rosenberg, Catherine A.	30,978.00	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Rosenthal, Beryl N.	31,475.39	....
Rosin, Lawrence	41,051.78	....
Ross, Jim R. T.	33,588.08	....
Rothecker, Ronald J.	33,499.76	....
Rousay, Gloria J.	31,487.51	....
Rowan, Zinnia J.	23,524.19	....
Roy, Rene	32,319.00	....
Ruecker, Ronald Scott	31,716.56	....
Runtz, Gerald Norman	33,367.95	....
Rusnak, James J.	31,547.16	....
Rutter, Josephine M.	22,420.00	....
Ryan, Allen James	31,896.00	....
Ryan, David J.	33,660.82	....
Ryan, W. Glen	33,018.78	....
Sagal, Francis E.	29,177.49	....
Saganski, Julian	21,630.65	....
Samson, Henri	31,011.13	....
Sanders, Jay R.	36,480.00	....
Sanderson, Thomas I.	40,158.26	....
Sanjenko, Robert A.	29,742.66	....
Santha, Clara T.	21,209.11	....
Sarchuk, Cyril K.	30,591.44	....
Sarchuk, Leona J.	24,865.03	....
Sargent, Sydney	37,221.44	....
Sarich, Josephine	22,656.00	....
Sather, Jane M.	47,859.00	....
Sauerwald, Kenneth L.	32,273.01	....
Saulnier, Giles C.	36,657.21	....
Saunders, Stuart	31,313.44	....
Savage, Gladys D.	25,320.00	....
Schatz, Alfred	36,588.00	....
Scheirer, Sharen M.	25,380.59	....
Schermann, Wanda T.	22,971.15	....
Schiissler, Debra A.	28,871.10	....
Schmidt, Valerie	29,552.26	....
Schneider, James	54,554.40	2,852.01
Schouten, Valerie N.	27,519.40	....
Schrader, Barry	36,740.26	....
Schrader, Lawrence	27,012.37	....
Schramm, William	23,300.00	....
Schroeder, Nadine E.	24,999.30	....
Schuck, Marlen O.	29,393.24	....
Schultenkamper, Mary	29,323.32	....
Schulz, Allen M.	31,155.14	....
Schuster, Garnet W.	30,374.64	....
Schwartz, Ernest O.	38,334.52	....
Schwartz, Georgia	30,824.00	....
Schwartz, Karen E. M.	20,276.88	....
Sciban, Garry	33,840.00	....
Scott, Donna	38,508.00	....
Scott, Louise A.	28,915.18	....
Scott, Philip D.	21,595.11	....
Scragg, Irene	29,241.88	....
Seale, Andrea J.	36,654.00	....
Seaman, Shelly	28,842.25	....
Seifert, Myles A.	28,616.89	....
Seip, Marie M.	23,852.00	....
Seis, Morley	48,120.00	....
Selinger, Murray P.	25,264.00	....
Seniuk, Gerald T.	73,130.04	2,390.42
Sereda, Henry A.	47,340.50	....
Seto, Alvin L.	24,388.43	....
Seufert, Margaret R.	28,200.00	....
Shaner, Gordon B.	73,130.04	3,202.41
Sharma, Kusum	22,919.28	....
Shatilla, Michael	26,200.47	....
Shaw, Stewart J. M.	51,837.77	....
Shemanski, Jean R.	22,709.40	....
Sherwood, Gordon R.	28,245.93	....
Shoaf, Roy	32,121.56	....
Shober, Greg A.	28,333.89	....
Shourounis, Barbara-Lee	58,218.00	....
Shutko, Leonard J.	32,919.49	....
Sidey, Patricia A.	20,990.52	....
Siemens, William	40,392.00	....
Siganski, Edward	30,462.66	....
Silzer, Kenneth Jack	48,982.06	....
Simonson, Eleanor B.	28,284.54	....
Simpson, Barry James	32,377.88	....
Simpson, David A.	54,187.76	....
Simpson, John	32,123.59	....
Simpson, Randall David	24,546.98	....
Sinclair, David J.	31,126.26	....
Sinclair, Dawn D.	33,233.00	....
Sinclair, Heather Anne	40,938.00	....
Sinclair, W. Dean	48,360.00	....
Skaalrud, Marlene	23,219.94	....
Skalicky, Roberta	27,083.00	....
Skrudland, Harvey P.	31,930.80	....
Smart, Neal H.	41,665.38	....
Smith, Irene	22,614.08	....
Smith, Leighton J.	41,231.40	....
Smith, Linda J.	27,595.22	....
Smith, Linton J.	73,130.04	....
Smith, Randy D.	38,215.04	....
Smith, Robert J.	26,837.57	....
Smith, Ronald M.	38,920.59	....
Smith, Sterling H.	24,341.09	....
Smytaniuk, Magella	30,088.71	....
Smyth, Patricia E.	22,656.00	....
Snell, Carol A.	40,966.44	....
Sniezek, John	35,320.80	....
Snook, William R.	40,763.35	....
Sockett, Barry	60,492.00	3,765.91
Somers, Marjorie Eileen	35,790.71	....
Sotheran, Robert B.	32,761.29	....
Spencer, Estate of Darrell L.	20,693.45	....
Spencer, Garry T.	57,372.00	....
Spencer, Linda G.	28,832.30	....
Spilchak, Maria A.	25,648.00	....
Spriggs, Larry B.	24,876.34	....
Spring, Robert J.	32,160.00	....
St. Hilaire, Guy R.	29,916.99	....
St. Michel, Mark	32,355.06	....
Stamnes, Dennis	25,898.02	....
Stanek, Jill D.	27,486.42	....
Stasiuk, Russell P.	21,998.01	....
Stebbings, Joyce	22,738.08	....
Steen, Patricia A.	28,262.44	....
Steiner, Bryan M.	34,332.00	....
Sterling, Robert J.	31,718.90	....
Sterling, Ronald S.	40,948.80	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Stevens, Reginald	36,607.55	....
Stiglitz, Gordon E.	32,448.19	....
Stobbe, Jeanette M.	32,776.00	....
Stoesser, John J. M.	67,908.00	....
Strand, Linda F.	29,988.32	....
Stratychuk, David M.	28,737.09	....
Straub, Margaret Lynn	23,070.91	....
Stricker, Barrie W.	62,376.00	5,088.29
Strutt, Shirley L.	37,308.24	....
Stubbs, Allen Curtis	28,484.10	....
Styles, Patricia A.	28,500.00	....
Sullivan, Leslie T.	58,179.80	....
Summerfeld, Carol R.	20,668.70	....
Svaren, Palmer	41,706.37	....
Swaby, Wayne E.	21,644.40	....
Swallow, Kenneth H.	46,755.20	....
Sych, Sheryl L.	22,292.80	....
Syrnyk, Margaret R.	24,162.29	....
Tait, Barbara A.	27,542.52	....
Tait, Dale M.	29,323.77	....
Talbot, Ralph James	32,197.66	....
Tank, Gertrude C.	30,042.05	....
Tarasuik, Lyle	32,997.84	....
Taylor, Brent Miles	21,673.09	....
Taylor, Deborah S.	28,165.22	....
Taylor, James T.	67,908.00	4,503.72
Taylor, Lynn	20,892.00	....
Taylor, Robert R.	39,192.00	....
Taylor, Robert T.	30,096.00	....
Taylor, Tillie	51,105.30	....
Tegart, Gerald G.	67,908.00	....
Teichreb, Ron	41,688.00	....
Telfer, Thomas L.	45,869.00	....
Templeton, Patricia A.	20,076.00	....
Tennant, William B.	73,130.04	....
Tennent, David L.	67,908.00	....
Terry, Allan R.	36,196.00	....
Terry, Lynda L.	36,300.00	....
Tetrault, Michael E.	27,937.43	....
Tewksbury, Jim H.	31,980.00	....
Therens, Donald	37,969.57	....
Thomas, Lance	33,035.24	....
Thomas, Martin H.	29,730.01	....
Thompson, D. Terry	79,138.98	2,544.52
Thompson, Glen W.	51,238.32	....
Thomson, Margaret R.	23,970.03	....
Thoreson, Conrad	25,265.16	....
Thorsen, Gerald I.	24,553.80	....
Thorsteinson, Susan L.	25,320.00	....
Tichkowsky, Ted	25,867.92	....
Till, Richard J.	70,893.40	....
Timm, Victor J.	21,844.62	....
Tkachuk, Harry	29,166.35	....
Tomashewski, Jennie	22,318.13	....
Tomaz, Emilio F.	29,015.03	....
Torgunrud, Daryl	40,679.20	....
Towne, Donald E. J.	22,384.66	....
Tracey, Martha	30,216.00	....
Travagline, James F.	28,149.52	....
Travis, James A. G.	29,244.13	....
Trayhorne, Betty Jane	31,286.84	....
Tremka, Gary W.	30,342.38	....
Triffo, Richard	21,760.99	....
Trowell, Linda E.	40,831.68	....
Trudelle, Paul	73,130.04	3,933.10
Tubman, Judy A.	32,469.44	....
Tucker, Wilfrid K.	70,764.00	....
Tumbach, Jack R.	34,461.06	....
Turlock, Reta L.	27,757.06	....
Turner, Rebecca	31,000.35	....
Turta, Jerry	21,070.29	....
Tushkewich, Verna	25,142.05	....
Tyler, Kenneth J.	41,077.00	....
Tymchyshyn, William L.	67,908.00	....
Uhrich, William A.	21,388.68	....
Uhryn, Ingrid M.	23,424.14	....
Ullman, Gerald A.	38,772.00	....
Ulrich, Janice J.	25,325.61	....
Unruh, Ken	21,678.88	....
Urbanoski, Stanley M.	40,788.00	....
Valdez, Juana V.	22,577.83	....
Vallee, Denis A.	23,909.25	....
Van Der Laan, Johannes	28,848.36	....
Van Dusen, Charles R.	36,319.69	....
Vancamp, Joyce L.	22,710.74	....
Vancha, Douglas A.	39,852.81	....
Vanderschaeghe, Maurice P.	30,573.43	....
Vanin, Kurt W. R.	33,332.60	....
Vargo, June A.	21,555.05	....
Varkonyi, Gabriel A.	24,952.26	....
Vass, Michael M.	42,660.00	....
Venn, Robert L.	26,056.28	....
Vickaryous, James	45,720.00	....
Vindevoghel, Alfred E.	29,398.17	....
Virgin, Wayne	23,870.22	....
Vogelsang, Robert B.	48,456.00	....
Vogt, Patricia A.	21,516.55	....
Wah, Jean	22,569.39	....
Wald, Christa E.	25,982.60	....
Waldow, Linda G.	24,139.32	....
Walker, Gaylord M.	27,329.53	....
Walker, Richard F. J.	23,533.04	....
Walker, Robert W.	29,851.58	....
Walker, Theresa M.	29,819.70	....
Wall, Walter A.	70,764.00	....
Wallace, Barbara J.	24,633.71	....
Wallace, Nancy	26,490.10	....
Walter, Donald J.	41,329.72	....
Ward, Garry	23,821.03	....
Ward, Jordan W.	27,286.17	....
Warren, Cathy Ann	21,018.20	....
Wasson, Maureen J.	28,195.72	....
Wasyliw, Peter	31,423.34	....
Waterhouse, Sharon	21,461.05	....
Watson, Brett J. C.	31,954.29	....
Watson, Leslie Allen	32,346.98	....
Weber, Dawn H.	23,051.87	....
Wedge, Marian A.	29,490.15	....
Weinberger, Deleyne J.	23,434.91	....
Weisshaar, Donna	37,353.48	....
Welder, Jeannette M.	24,816.99	....
Wellsch, Mary Ellen	57,984.00	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Welsh, B. Gale	39,705.00	....
Welter, Joanne	20,403.31	....
Welwood, Robin	31,377.09	....
Wentworth, Gordon R.	45,691.89	....
Wenzel, James	31,497.30	....
Werezak, Bonita M.	20,640.45	....
Wharry, John D.	50,617.24	....
Wheatley, William M.	76,186.45	4,445.33
White, Clayton R.	39,255.41	....
Whitford, Donald W.	39,330.70	....
Whitwell, Debbie L.	24,816.00	....
Wiens, Gloria	29,903.15	....
Wilder, Therese E.	22,656.00	....
Wilhelm, Ronald E.	31,834.77	4,546.78
Wilhelms, Walter	33,787.20	....
Wilk, Cameron D.	38,796.00	....
Wilk, Marrion S.	44,474.10	....
Wilkes, David W.	34,352.41	....
Wilkin, Susan	27,924.65	....
Williams, Bonnie E.	28,329.35	....
Willis, Susan J.	22,773.70	....
Wilson, James M.	33,483.92	....
Wilson, Jerry	29,134.14	....
Wilson, Larry C.	64,472.20	....
Wilson, Linda C.	28,193.82	....
Wilson, Rebia J.	31,216.38	....
Wilson, Robert V.	47,268.00	....
Windrum, G. Douglas	31,651.83	....
Windrum, Marion	22,656.00	....
Winter, Eva	31,536.00	....
Winter, Michaeline G.	22,040.60	....
Wisminity, Philip M.	29,106.39	....
Wittig, Gregory L.	21,001.39	....
Wohl, Conrad	37,454.57	....
Wohl, Deborah M.	21,112.67	....
Woidyla, Peter	31,271.01	....
Wolbaum, Gail P.	28,200.00	....
Wolfe, Vera-Marie	28,131.10	....
Wolff, Benjamin F.	36,622.57	....
Wollbaum, Dave	20,791.07	....
Wollbaum, David J.	33,449.22	....
Wondga, Katherine	24,816.00	....
Wood, Gerald P.	28,464.13	....
Woodard, Milton C.	47,488.51	....
Wooden, Donald E.	24,691.91	....
Woods, Mervyn S.	67,908.00	....
Woods, Robert	31,176.00	....
Woroniuk, Iris A.	22,528.97	....
Wotherspoon, John	27,445.92	....
Wright, Barbara J.	22,362.88	....
Wright, Gary L.	31,193.00	2,087.57
Wright, Geoffrey	21,957.87	....
Wright, Lillian	44,272.10	....
Wuttunee, Delores	27,612.00	....
Wychopen, Stanley A.	30,609.12	....
Yablonski, Terry J.	25,645.24	....
Yahnke, William	29,411.05	....
Yanciw, Frances H.	20,513.65	....
Yandon, Dan	41,165.05	....
Yeaman, Keith A.	28,853.66	....
Young, Kimberly J.	73,130.04	2,547.75
Young, Robert J.	36,341.34	....
Youngman, Terry	54,656.40	....
Yuen, Roger W. H.	35,389.66	....
Yungwirth, Russel	29,257.65	....
Zagiel, Sandra M.	22,314.72	....
Zaleschuk, Anna	23,599.77	....
Zaparaniuk, Darlene R.	31,721.34	....
Zaparaniuk, Robert	27,432.94	....
Zaremba, Ann M.	20,076.00	....
Zarzeczny, Linda M.	45,654.00	....
Zazula, Valinda L.	20,768.00	....
Zelensky, Kenneth M.	40,816.50	....
Zeman, Bryan	42,408.00	....
Zemlak, Karen J.	41,918.73	....
Zerfing, Marcia E.	20,827.50	....
Ziegler, Keith C.	45,384.00	....
Zimmer, Cindy L.	24,354.79	....
Zimmer, V. Elaine	20,748.00	....
Payees under $20,000.00	7,804,523.41	....
Other Travel:		
A-Way Travel Services Ltd.	....	5,265.55
Air Canada	....	104,781.17
Body, Arden	....	2,524.48
Bowes, William	....	2,306.65
Brewster, Doug	....	3,831.95
Canadian Pacific Air Lines Ltd.	....	3,012.30
Central Vehicle Agency Revolving Fund	....	61,088.14
Dahl, Leonard	....	4,143.32
Department of Parks, Recreation and Culture	....	20,609.99
Dow, Herbert John	....	2,561.17
En Route Card	....	3,662.40
Goldstein, Samuel	....	2,147.63
Greyhound Lines of Canada Ltd.	....	4,083.85
Helm, F. June	....	2,610.09
Higgs, David Allan	....	5,151.16
Hock, Kayla	....	2,619.95
Holtby, Bonnie Lynn	....	3,732.04
Kernaghan, Jan L.	....	3,344.67
Lyke, Elmer E.	....	2,707.59
Maher, Estate of John H.	....	2,683.48
Mahoney Travel Services Ltd.	....	2,426.80
Olsen, Wade E.	....	2,428.41
Oram, Murray	....	2,184.45
P. A. Grey Cab Ltd.	....	3,594.20
P. Lawson Travel	....	2,674.65
Saskatchewan Property Management Corporation	....	924,424.82
Saskatchewan Transportation Company	....	29,553.05
Saville, Ann T.	....	6,354.41
Sproat, Enos	....	5,851.06
STC Lines	....	2,126.40
Tomtene, Terry	....	4,024.75
Walton, Raymond	....	6,716.48
Wingert, Audrey	....	2,022.89
Payees under $2,000.00	....	357,035.40
	$ 52,655,484.72	**$ 1,865,881.28**

Schedule of Payments — *(Continued)*

Other Expenses:

Abdoulah Enterprises Ltd.	$	26,876.15
Acklands Ltd		36,579.66
Adolph, Dr. J.		20,639.40
Advance Blue Print Ltd		13,456.46
Alexander, Kruzeniski, Goudie & McLaren		25,000.00
Anderson, John A.		13,663.11
Aquarian Holdings Inc		81,099.78
Arnesen, Wayne		27,726.56
Arnold & Porter		178,936.50
Arnot, Randi		27,020.33
Athabaska Airways Ltd.		78,317.37
Automotive & Industrial Supplies Ltd.		10,508.02
B & I General Communications Inc		27,477.16
Bayko, Dr. Nevzat		17,700.00
Beisel, Dave A		13,074.75
Borsheim, Arthur Conrad		16,585.88
Buckwold's Ltd		17,456.91
Bugg, Gordon		32,918.70
Burns Meats Ltd		40,544.66
Butcher Boy Meats Ltd		119,818.53
Butterworths, A Division of Reed Inc		35,391.33
C. V. Reporting Services Ltd		45,125.11
Camelot Holdings		15,232.50
Canada Law Book Inc		43,006.42
Canadian Corps of Commissionaires		105,308.94
Canadian Linen Supply		15,067.31
Carey, Prof. Stephen T.		13,259.97
Carswell Legal Publications		139,077.53
Century Sales & Service Ltd		11,524.63
Century Upholstery Supply		11,973.38
Chernick, James R		10,333.57
City Courier (Regina) Ltd.		30,229.80
Clarke, Grant S		14,759.72
CMI Corporation Canada		15,976.71
Compushare Ltd		31,481.88
Computerland		29,039.50
Continental Salt Co. Ltd.		11,106.76
Cooper Tools & Equipment Warehouse Ltd.		11,118.36
Crestview Apartments Ltd		14,400.00
Crownpaper		21,376.36
Dairy Producers Co-op. Ltd		212,827.87
Davies, Ward & Beck		130,788.91
De la Gorgendiere, Pederson, Rourke, Pinch, Hymers		17,939.20
Dearborn Chemical Co. Ltd		17,916.68
Department of Parks, Recreation and Culture		15,780.05
Digital Equipment of Canada Ltd.		135,002.73
Director's Suspense Account		82,164.64
DMR Group Inc		86,109.95
Dome Media Buying Services Ltd		23,671.90
DRG Globe Envelopes		12,862.41
Durnford, Bonnie		22,470.25
Eecol Electric (Saskatchewan) Ltd.		11,538.55
Empire-Meat-Packers (Empire Meat Co. Ltd.)		174,931.24
Entwistle, Laurie		14,740.00
Escanlar, Dr. M. G.		18,283.46
Esso Petroleum Canada		11,611.91
Federated Co-operatives Ltd.		17,243.70
Fern, Dr. Brian J.		14,274.51
Finley, Hymers & Associates.		52,938.74
Finley, Robert G.		37,661.01
First City Capital Ltd		140,781.39
Fleming Pedlar Ltd.		16,773.62
Forbes Anderson Press Ltd.		25,144.57
Fort Ignition Ltd.		15,056.95
Froese, David C.		10,004.12
Gainers Inc.		68,169.25
Geanel Restaurant Supplies Ltd		29,161.71
General Paint Division of Reed Inc.		10,525.29
General Recorders Wascana		120,089.49
Gerbig, Shelleen		15,121.76
Gerrand & Company		18,751.92
Gilmour, Ron		23,599.55
Gogel, Lorne R		21,333.20
Goldstein, Benjamin		11,337.65
Goltz, Howard		12,392.26
Good Wood Pulp Co. Ltd.		21,364.17
Goodhost		12,710.17
Gowling & Henderson		14,959.65
Grand & Toy Ltd.		14,144.38
Green, Dr. C. M.		31,658.00
H & H Holdings Ltd.		14,912.21
Harman Poultry Farm Ltd.		14,082.00
Heffernan, Daniel B		24,417.37
Help International Ltd.		105,227.54
Hnatyshyn & Co.		78,359.75
Holizki, Theresa		41,158.83
Honeywell Ltd		45,817.26
Hubbard, Dr. Barry		11,610.00
Hymers, Terrance G.		20,145.01
I & M Training Consultants		12,991.95
I C G Liquid Gas Ltd		19,181.98
IBM Canada Ltd		112,300.96
Iles Electric Ltd.		76,459.84
Inland Alcare Janitor Supplies		19,263.14
Inmates' Trust Account		1,059,126.40
J. B. Lockers (1982) Ltd.		16,056.48
Jamieson, Lavoie, Bains & Folkersen		69,969.04
Jamieson, Lavoie, Rourke, Bains & Folkersen		41,508.09
John Howard Society of Saskatchewan		86,420.00
Kail, Dr. P		16,770.00
Kirchgessner, Alan M.		17,473.19
Kodak Canada Inc		88,178.92
Kuhlmann, Allen		10,353.44
L.D.T. Consulting Inc.		108,979.62
La Ronge Ambulance Care		10,613.59
La Ronge Aviation Services Ltd		61,842.68
Law Society of Saskatchewan		144,150.00
Lawson Business Forms (Saskatchewan)		120,941.47
Leslie & Johnson		82,132.42
Lojek, Jones & Co.		29,575.23
Loraas' Disposal Services Ltd		20,084.85
M. D. Ambulance Care Ltd.		13,882.50
MacBean, Tessem		10,319.50
MacDonald, Dawson & Fabian		66,433.85
MacDonalds Consolidated Ltd.		197,227.71
MacPherson, Leslie & Tyerman		38,501.63
Maher, Lindgren, Blais		68,524.56
Marean, Fred C		21,659.81
Maritime Law Book Ltd		16,630.00
McGavin Foods Ltd		49,790.62
Meadow Lake Co-operative Association Ltd.		12,933.50
Mercury Graphics Corporation		35,349.12
Merrill Enterprises Ltd.		20,500.41
Moose Jaw Native Friendship Centre		10,195.00
Motherwell Foods Ltd.		30,524.57
Nashua Canada Ltd.		20,845.03
Neely, Craig D		42,969.49
New, Preston R. V		22,490.43
Newsom Brumlik		28,326.47
Nichols, Orville		15,164.06
North-Sask Electric Ltd.		146,621.66
O'Shaughnessy, Dr. B. D		10,140.00
Ober, Dan		17,711.28
Olivetti Canada Ltd.		10,190.74
Olsen, Wade E.		26,168.17
Palm Dairies Ltd.		82,901.85
Parkland Ambulance Care Ltd.		14,404.83
Patterson, Daniel D.		21,152.90

Schedule of Payments — *(Concluded)*

Other Expenses: — (Concluded)

Pearson Electric Ltd.	11,374.54
Peet, Clifford H.	54,774.15
Pettigrews Sales Ltd	19,230.96
Pitney Bowes of Canada Ltd	36,206.82
Plains Poultry Ltd	11,269.66
Popescul, Martel D	22,403.82
Price Daxion	41,428.99
Priel, Stevenson, Hood & Thornton	35,506.03
Prince Albert Community Clinic	21,480.00
Prince Albert Indian Metis Friendship Centre	19,335.00
Prince Albert, City of	60,733.60
Professional Computer Services	42,279.23
Provincial Correctional Centre	43,959.05
Public Trustee	36,275.00
R. J. Marsh Building Materials Ltd	13,240.20
Rainbow Transcript Services	31,393.50
Receiver General for Canada — R.C.M.P.	38,403,274.40
Receiver General for Canada — Indian Affairs and Northern Development	995,260.56
Regina, City of	84,380.64
Regional Hospital Laundry Services Ltd.	23,931.45
Reliable Stationers Ltd	11,072.44
Rilling, Ron W.	14,084.26
Ritter, Ken R	23,035.07
RJR MacDonald Inc.	10,385.65
RL Crain Inc.	25,480.21
Roberts & Poole Communications	157,165.69
Rosowsky & Campbell	21,210.00
Ross, Kenneth G.	10,383.33
Russell Food Equipment Ltd	34,182.26
Safety Supply Canada Ltd.	17,161.81
Salvation Army Saskatchewan Division	33,349.72
Sask Tel — C.M.R.	1,737,575.07
Saskatchewan Computer Utility Corporation (SaskComp)	411,617.18
Saskatchewan Government Printing Co.	67,283.10
Saskatchewan Hospital	63,388.77
Saskatchewan Power Corporation	860,738.72
Saskatchewan Property Management Corporation	17,229,902.67
Saskatchewan Public Service Commission	24,633.04
Saskatoon Pastoral Institute	26,751.00
Saskatoon, City of	56,047.91
Savin Canada Inc.	71,919.80
Schirr, Darcia G	14,368.39
Schonhoffer, Tom	30,099.78
Scott National Paper Branch	25,202.41
Scott National Co. Ltd	96,826.51
SHL Systemhouse Inc.	54,345.50
Sikup Enterprises Ltd	21,637.69
Smith, Dr. Robert S.	18,825.00
Smith, Robert J.	40,061.09
Southam Paragon Graphics	75,131.78
Special Credit Account	273,838.38
Stafford Foods Ltd.	21,414.06
Star Egg Co.	11,599.35
Stein, Lloyd	15,288.58
Stevenson, Kellogg, Ernst & Whinney	51,008.76
Stilborn, Patricia	10,673.24
Stinson, Stinson & Kohlenberg	15,620.51
Stricker's Office Supplies Ltd.	14,455.58
Success Office Systems	64,250.89
Sunspun Food Service	151,440.88
Supply Agency Revolving Fund	35,935.51
Switzer, Fred W.	68,254.79
Synod Office	34,705.00
Systems Business Forms Ltd	32,257.00
Thomas J. Lipton Inc.	17,880.00
Thomas, Earl A.	10,188.41
Thunderbird Travel	12,422.55
Tip Top Lunch	15,736.36
Toshiba of Canada Ltd.	26,941.42
Turcotte, Lionel A.	15,631.99
Turner, Jan S.	30,931.20
University of Regina	306,161.46
University of Saskatchewan	43,745.81
Vaughan's Red & White Store	73,045.42
Vetters, Dr. John M.	18,845.96
Vey, Curtis	38,245.35
Walker, Murray	14,557.79
Wang Canada Ltd	19,040.52
Wascana Institute of Applied Arts & Sciences	27,466.25
Wayne Temple Building Material Ltd.	15,658.46
Wellman, Andrews & Blais	45,063.35
Wentzell, Marvin D.	13,546.50
Westbridge Computer Corporation	85,033.26
Westburne Engineering & Plumbing Supplies Ltd.	12,141.42
Western Grocers	31,118.27
Weston Bakeries Ltd.	54,518.36
Wright, Byron D.	18,913.47
Wylie, Kimball I.	25,153.62
Xerox Canada Inc.	12,988.30
Payees under $10,000.00	3,352,208.72
	$ 73,255,219.67

Legislation

Legislative Assembly Office

Subvote 1

Revised Estimate **$ 3,180,400.00** Expenditure **$ 3,140,129.71**

M.L.A. Other Allowances and Support Staff	$ 621,394.58
Department Head and Branch Head — Salaries	72,132.00
Permanent Positions — Salaries	543,826.25
Labour Service, Casual and Part-Time Employment	41,608.41
Honorariums, Special Services and Fees	974.25
Differentials, Severance Pay and Standby Pay	30,338.63
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	595.55
Professional and Technical Services	313,317.46
Rents, Insurance and Utility Services	61,615.14
Advertising and Printing Related Expenses	647,991.45
Repairs and Maintenance	12,117.83
Travelling Expenses	25,159.34
Relocation Expenses	7,272.71
Postage, Communications, Freight and Express	330,446.61
Computer and Word Processing Related Expenses	164,879.64
Contractual Services	5,207.85
Stationery and Office Supplies	97,877.91
Scientific and Educational Supplies	17,290.57
Provisions and Business Expenses	3,958.55
Clothing and Clothing Material	9,908.26
Miscellaneous Materials and Supplies	6,087.91
Pensions and Benefit Payments and Employer Contributions to Pension Plans	4,285.95
Taxes and Licenses	360.00
Miscellaneous	61.91
Office Equipment	23,038.71
Furniture, Furnishings and Fixtures	573.44
Educational, Scientific and Recreational Equipment	97,684.80
Construction, Farming and Maintenance Equipment	124.00
	$ 3,140,129.71

Indemnity, Allowances and Expenses to Members

Subvote 2

Statutory Appropriation

Revised Estimate **$ 5,635,802.72** Expenditure **$ 5,635,802.72**

M.L.A. — Annual and Sessional Allowances	$ 2,776,859.36
M.L.A. Other Allowances and Support Staff	481,632.03
Rents, Insurance and Utility Services	376,621.38
Advertising and Printing Related Expenses	223.33
Repairs and Maintenance	571.54
Travelling Expenses	393,989.28
Postage, Communications, Freight and Express	1,055,038.85
Computer and Word Processing Related Expenses	25,731.27
Contractual Services	494,169.68
Stationery and Office Supplies	8,851.84
Scientific and Educational Supplies	450.78
Miscellaneous Materials and Supplies	1,298.65
Office Equipment	19,303.30
Furniture, Furnishings and Fixtures	229.83
Educational, Scientific and Recreational Equipment	831.60
	$ 5,635,802.72

Allowances to the Speaker, Deputy Speaker, Deputy Chairman of Committees, Chairmen of Standing Committees, Opposition House Leader, Whips and Allowances and Expenses of the Members of the Board of Internal Economy

Subvote 3

Statutory Appropriation

Revised Estimate	**$ 57,804.33**	Expenditure	**$ 57,804.33**

M.L.A. Annual and Sessional Allowances	$ 17,615.88
M.L.A. Other Allowances and Support Staff	31,642.67
Travelling Expenses	8,438.38
Provisions and Business Expenses	107.40
	$ 57,804.33

Legislative Counsel and Law Clerk

Subvote 5

Revised Estimate	**$ 136,700.00**	Expenditure	**$ 133,267.05**

Department Head and Branch Head — Salaries	$ 54,548.83
Permanent Positions — Salaries	21,052.00
Differentials, Severance Pay and Standby Pay	21,048.00
Professional and Technical Services	3,912.50
Rents, Insurance and Utility Services	1,679.03
Advertising and Printing Related Expenses	3,336.79
Travelling Expenses	4,330.38
Relocation Expenses	477.50
Postage, Communications, Freight and Express	2,718.22
Computer and Word Processing Related Expenses	13,763.37
Contractual Services	2,190.00
Stationery and Office Supplies	1,032.89
Scientific and Educational Supplies	3,115.09
Miscellaneous	62.45
	$ 133,267.05

Legislative Library

Subvote 6

Revised Estimate	**$ 602,690.00**	Expenditure	**$ 593,822.35**

M.L.A. Other Allowances and Support Staff	$ 27,149.51
Department Head and Branch Head — Salaries	53,048.12
Permanent Positions — Salaries	292,505.46
Rents, Insurance and Utility Services	3,263.61
Advertising and Printing Related Expenses	7,614.26
Repairs and Maintenance	1,269.69
Travelling Expenses	2,155.50
Relocation Expenses	500.00
Postage, Communications, Freight and Express	18,647.77
Computer and Word Processing Related Expenses	54,501.88
Contractual Services	3,296.66
Stationery and Office Supplies	4,699.56
Scientific and Educational Supplies	86,447.22
Miscellaneous	148.28
Office Equipment	906.24
Educational, Scientific and Recreational Equipment	37,668.59
	$ 593,822.35

Expenses of Committees of the Legislature

Subvote 7

Revised Estimate	$	55,410.00	Expenditure	$	49,452.52

M.L.A. Other Allowances and Support Staff	$	23,108.00
Professional and Technical Services		11,248.09
Travelling Expenses		13,879.18
Provisions and Business Expenses		1,217.25
	$	**49,452.52**

Ombudsman

Subvote 8

Revised Estimate	$	675,000.00	Expenditure	$	627,651.79

Department Head and Branch Head — Salaries	$	63,076.69
Permanent Positions — Salaries		414,687.88
Allowances, Retiring Gratuities and T.P.H.D.		861.50
Differentials, Severance Pay and Standby Pay		2,628.49
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services		135.00
Professional and Technical Services		4,621.45
Rents, Insurance and Utility Services		64,963.60
Advertising and Printing Related Expenses		3,040.52
Repairs and Maintenance		477.43
Travelling Expenses		21,433.92
Relocation Expenses		5,146.62
Postage, Communications, Freight and Express		30,420.26
Computer and Word Processing Related Expenses		2,256.49
Contractual Services		3,847.99
Stationery and Office Supplies		4,871.66
Scientific and Educational Supplies		4,280.62
Miscellaneous		53.58
Office Equipment		848.09
	$	**627,651.79**

Grants to the Commonwealth Parliamentary Association and Society of Clerks

Subvote 17

Revised Estimate	$	124,900.00	Expenditure	$	124,880.00

Grants:

Commonwealth Parliamentary Association	$	124,580.00
Payees Under $2,000.00		300.00
	$	**124,880.00**

Allowances to Caucuses for Sessional Research, General Expenses and Secretarial Services

Subvote 20

Statutory Appropriation

Revised Estimate	$	246,862.39	Expenditure	$	246,862.39

Grants:

Goodale, Ralph	$	4,312.92
New Democratic Party Caucus		129,315.25
Progressive Conservative Party Caucus		113,234.22
	$	**246,862.39**

Office of the Leader of the Opposition — Grant

Subvote 21

Statutory Appropriation

Revised Estimate	**$ 86,329.92**	Expenditure	**$ 86,329.92**

Grants:

Blakeney, Hon. Allan E.	$ 52,517.37
Romanow, Roy	33,812.55
	$ 86,329.92

Leader of the Opposition

Subvote 22

Statutory Appropriation

Revised Estimate	**$ 28,326.96**	Expenditure	**$ 28,326.96**

Grants or Salaries for Each Caucus Research Staff

Subvote 23

Revised Estimate	**$ 342,400.00**	Expenditure	**$ 333,119.59**

M.L.A. Other Allowances and Support Staff	$ 16,701.62
Permanent Positions — Salaries	169,038.01
Temporary Positions — Salaries	13,417.49
Labour Service, Casual and Part-Time Employment	2,318.93
Differentials, Severance Pay and Standby Pay	369.37
Grants and Contributions	131,274.17
	$ 333,119.59

Grants:

New Democratic Party Caucus	$ 89,104.09
Progressive Conservative Party Caucus	42,170.08
	$ 131,274.17

Total — Legislation	**$ 11,057,449.33**

Schedule of Payments

Payments re: Committees of the Legislature

	Honorariums	*Travel*	*Total*
Anguish, D. K.	$ 1,308.00	$ 1,121.16	$ 2,429.16
Atkinson, P.	436.00	297.28	733.28
Baker, H. D.	1,308.00	965.20	2,273.20
Britton, J. E.	545.00	329.84	874.84
Brockelbank, J. E.	1,090.00	738.56	1,828.56
Gardner, R. I.	654.00	417.54	1,071.54
Gerich, J. E.	327.00	228.34	555.34
Gleim, T.	981.00	605.08	1,586.08
Goodale, R.	327.00	....	327.00
Hagel, G.	327.00	149.04	476.04
Hopfner, M. A.	1,853.00	1,581.60	3,434.60
Johnson, W.	654.00	441.44	1,095.44
Koenker, E. M.	654.00	336.08	990.08
Kopelchuk, L. A.	654.00	377.50	1,031.50
Koskie, M. J.	436.00	319.04	755.04
Kowalsky, P. M.	654.00	519.30	1,173.30
Lautermilch, E. F.	654.00	420.37	1,074.37
Lyons, R. L.	327.00	....	327.00
Martens, H. A.	654.00	437.34	1,091.34
Martin, G. B.	327.00	....	327.00
McLaren, L. A.	763.00	367.61	1,130.61
Mitchell, R. W.	654.00	478.68	1,132.68
Muller, L. J.	1,199.00	924.29	2,123.29
Neudorf, W. Z.	872.00	507.20	1,379.20
Prebble, P. W.	109.00	125.64	234.64
Rolfes, H. H.	436.00	304.20	740.20
Sauder, L.	763.00	512.08	1,275.08
Saxinger, J.	545.00	447.36	992.36
Shillington, E. B.	218.00	21.00	239.00
Solomon, J. L.	436.00	....	436.00
Swenson, R. J.	327.00	136.68	463.68
Tchorzewski, E. L.	436.00	....	436.00
Thompson, F. J.	545.00	367.96	912.96
Toth, D. J.	654.00	323.02	977.02
Trew, K. D.	436.00	....	436.00
Tusa, Hon. A. B.	218.00	78.75	296.75
Van Mulligen, H. H.	327.00	....	327.00
	$ 23,108.00	$ 13,879.18	$ 36,987.18

Miscellaneous Payments to Legislative Members

	Honorariums	*Travel*	*Total*
Leader of the Opposition:			
Blakeney, Hon. A. E.	$ 17,232.23	$	$ 17,232.23
Romanow, R. J.	11,094.73	....	11,094.73
Speaker of the House:			
Tusa, Hon. A. B.			
— Annual Allowance	11,053.92	....	11,053.92
— Speaker per diem Allowance	4,233.00	2,422.81	6,655.81
Deputy Speaker of the House:			
Muller, L. J.	6,561.96	....	6,561.96
Government Whip:			
Gerich, J. E.	3,206.00	....	3,206.00
Opposition Whip:			
Koskie, M. J.	3,206.00	....	3,206.00
Government Deputy Whip:			
Hopfner, M. A.	1,923.00	....	1,923.00
Opposition Deputy Whip:			
Kowalsky, P. M.	1,923.00	....	1,923.00
Opposition House Leader:			
Romanow, R. J.	1,923.00	....	1,923.00
Chairman — Standing Committee — Crown Corporations:			
Kopelchuk, L.	1,923.00	....	1,923.00
Chairman — Standing Committee — Public Accounts:			
Tchorzewski, E. L.	1,923.00	....	1,923.00
Deputy Chairman of Committees:			
Neudorf, W. Z.	2,553.67	....	2,553.67
	$ 68,756.51	$ 2,422.81	$ 71,179.32

Schedule of Payments — *(Continued)*

Members of the Board of Internal Economy

	Honorariums	Travel	Total
Gerich, J. E.	$ 2,616.00	$ 1,986.72	$ 4,602.72
Koskie, M. J.	1,744.00	1,276.16	3,020.16
Lautermilch, E. F.	2,616.00	2,077.22	4,693.22
McLaren, L. A.	981.00	507.77	1,488.77
Tusa, Hon. A. B.	872.00	167.70	1,039.70
General Expenses	....	107.40	107.40
	$ 8,829.00	$ 6,122.97	$ 14,951.97

Schedule of Payments

Reported by Payee are Payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	Travel
Aldridge, R. Garry	$ 44,103.00	$ ....
Archer, Lorraine A.	28,681.65	....
Babey, Mildred I.	24,816.00	....
Barnhart, Gordon L.	72,132.00	....
Bathgate, Brenda J.	22,656.00	....
Borowski, Marilyn	27,217.84	....
Brennan, Judith A.	38,007.00	....
Cook, Laura Yuen Ling	24,892.00	....
Cooney, Glenda F.	29,879.19	....
de Montigny, Lorraine	26,096.00	....
Dietrich, Cheryl A.	25,194.42	....
Dotson, Craig W.	43,140.00	....
Gerlach, Frances E.	21,032.65	....
Gesell, Garry G.	20,170.30	....
Goodhand, William W.	47,556.00	....
Grasdal, Janet E.	22,680.00	....
Hosie, Paula Elizabeth	37,716.00	....
Kaminski, Linda M.	32,936.90	....
Karner, Marie W.	20,466.48	....
Kaufmann, Vonnie	22,374.48	....
Klein, Donelda E.	28,805.42	....
Knoll, Murray	38,137.96	....
Knuttila, Corleen	20,086.00	....
Kolesar, Patricia	35,864.00	....
Lovatt, Monique A.	21,052.00	....
Mayer, Gordon K.	62,376.00	....
McKay, Mary Ann	20,445.50	....
McKeen, Earl A.	43,870.58	....
McLaren, Barbara	21,813.27	....
McLellan, Gerald P.	62,195.81	4,164.06
Melia, Joseph I.	39,300.00	....
Patrick, Janis M. K.	21,372.00	....
Paul, Leona F.	20,434.45	....
Pogue, Laura A.	38,054.35	....
Powell, Marian J.	53,048.12	....
Prince, Timothy C.	29,548.56	....
Putz, Greg	35,964.00	2,036.36
Rasmussen, Merrilee D.	74,119.31	....
Ronyk, Gwenneth J.	50,460.00	....
Rublee, Joyce D.	39,481.36	....
Scraba, John	38,580.00	....
Sereda, Johanna M.	35,619.84	....
Smerchinski, Robert M.	31,236.48	....
Spencer, Carol A.	28,500.00	....
Sproule, Faye L.	24,396.00	....
Strate, Joyce A.	22,656.00	....
Thomson, Gilbert R.	54,960.00	....
Veresh, Beverley R.	23,879.68	....
Ward, H. Gary	38,094.00	....
Woulds, Joan P.	25,852.23	....
Zerr, Rosalyn A.	36,504.00	....
Payees under $20,000.00	714,382.59	....
Other Travel:		
Air Canada	....	2,970.80
Saskatchewan Property Management Corporation	....	30,749.55
Payees under $2,000.00	....	13,158.37
	$ 2,462,837.42	**$ 53,079.14**

Schedule of Payments — *(Concluded)*

Other Expenses:

Applied Electronics Ltd.	94,284.67
Associated Printers Ltd	33,493.56
Bond, Kerry	32,741.99
Canadian Corps of Commissionaires	145,275.94
Carswell Legal Publications	13,857.25
Deloitte, Haskins & Sells	10,014.50
Faxon Canada Ltd	31,389.96
Forbes Anderson Press Ltd.	29,700.04
General Recorders Wascana	44,964.74
Micromedia Ltd.	18,232.66
Printcraft Ltd	202,607.20
Rendek, Kaufman, Embury	11,248.09
Roylease Ltd	13,949.98
Sask Tel — C.M.R.	621,697.08
Saskatchewan Computer Utility Corporation (SaskComp)	29,217.88
Saskatchewan Government Printing Co.	89,960.55
Saskatchewan Property Management Corporation	216,284.62
Sywanyk, Ihor J.	32,741.99
Wang Canada Ltd	34,752.57
Wang Equipment Services (Canada) Inc	122,786.69
Wascana Centre Authority	88,383.36
Payees under $10,000.00	275,679.78
	$ 2,193,265.10

Schedule of Payments — *(Continued)*

Indemnities, Allowances and Expenses to Members — General

	Annual Indemnity	Annual Expense Allowance	Sessional Indemnity	Sessional Per Diem Allowance	Travel Allowance	Telephone Expense	Communi-cations Expense	Total
Andrew, Hon. R. L.	$ 13,611.96	$ 14,243.04	$ 7,056.00	$ 9,737.00	$	$ 8,999.56	$ 11,932.49	$ 65,580.05
Anguish D. K.	13,611.96	14,243.04	7,056.00	9,555.00	12,735.79	6,311.62	18,884.47	82,397.88
Atkinson, P.	13,611.96	14,243.04	6,606.00	9,737.00	6,582.43	4,333.06	9,289.84	64,403.33
Baker, H. D.	13,611.96	14,243.04	7,806.00	9,737.00	11,000.00	9,945.34	7,659.47	74,002.81
Berntson, Hon. E. A.	13,611.96	14,243.04	7,056.00	9,737.00	....	5,572.47	9,799.10	60,019.57
Blakeney, Hon. A. E.	13,319.23	13,936.73	6,331.00	4,886.00	....	1,374.52	17,618.42	57,465.90
Britton, J. E.	13,611.96	14,243.04	7,056.00	9,737.00	14,423.30	3,168.00	16,393.42	78,632.72
Brockelbank, J. E.	13,611.96	14,243.04	6,488.00	8,554.00	5,681.68	2,482.67	9,937.92	60,999.27
Calvert, L. A.	13,611.96	14,243.04	7,056.00	9,464.00	2,273.94	3,506.79	13,349.35	63,505.08
Devine, Hon. D. G.	13,611.96	14,243.04	6,856.00	9,646.00	....	5,030.47	11,911.19	61,298.66
Duncan, Hon. J. H.	13,611.96	14,243.04	7,056.00	9,737.00	....	1,763.65	9,708.80	56,120.45
Gardner, R. I.	13,611.96	14,243.04	7,056.00	9,646.00	9,849.52	7,114.05	11,477.62	72,998.19
Gerich, J. E.	13,611.96	14,243.04	7,056.00	9,737.00	11,396.90	6,143.40	9,323.70	71,512.00
Gleim, T. R.	13,611.96	14,243.04	7,056.00	9,737.00	11,023.14	7,842.42	11,750.24	75,263.80
Goodale, R. E.	13,611.96	14,243.04	7,056.00	9,464.00	8,218.07	5,305.52	10,820.72	68,719.31
Goulet, K. N.	15,377.04	14,724.00	7,306.00	9,555.00	21,011.73	6,769.68	7,779.82	82,523.27
Hagel, G. J.	13,611.96	14,243.04	7,056.00	9,737.00	3,023.94	4,688.36	10,787.85	63,148.15
Hardy, Hon. N. H.	13,611.96	14,243.04	7,056.00	9,737.00	....	4,867.95	9,188.28	58,704.23
Hepworth, Hon. L. H.	13,611.96	14,243.04	7,056.00	9,737.00	....	6,918.69	12,687.61	64,254.30
Hodgins, Hon. G.	13,611.96	14,243.04	7,056.00	9,646.00	....	4,179.66	11,130.84	59,867.50
Hopfner, M. A.	13,611.96	14,243.04	7,056.00	9,555.00	17,624.90	4,200.15	11,932.46	78,223.51
Johnson, W.	13,611.96	14,243.04	7,056.00	9,737.00	9,057.68	10,061.20	15,562.90	79,329.78
Klein, Hon. J. C.	13,611.96	14,243.04	7,056.00	5,992.00	....	2,425.60	10,821.46	54,150.06
Koenker, E. M.	13,611.96	14,243.04	6,701.00	8,918.00	7,182.26	4,002.14	17,485.08	72,143.48
Kopelchuk, L. A.	13,611.96	14,243.04	7,056.00	9,737.00	9,411.18	4,518.35	10,340.21	68,917.74
Koskie, M. J.	13,611.96	14,243.04	7,056.00	9,464.00	8,906.22	1,497.38	11,309.87	66,088.47
Kowalsky, P. M.	13,611.96	14,243.04	7,056.00	9,737.00	7,930.00	4,247.57	16,137.27	72,962.84
Lane, Hon. J. G.	13,611.96	14,243.04	7,056.00	9,282.00	....	4,233.52	13,091.07	61,517.59
Lautermilch, E. F.	13,611.96	14,243.04	7,056.00	9,646.00	13,092.00	4,223.58	15,405.65	77,278.23
Lyons, R. L.	13,611.96	14,243.04	7,806.00	5,936.00	2,030.00	3,483.33	15,604.35	62,714.68
Martens, H. A.	13,611.96	14,243.04	7,056.00	9,737.00	8,500.00	7,172.67	10,660.16	70,980.83
Martin, G. B.	13,611.96	14,243.04	7,056.00	5,992.00	2,020.00	1,378.00	17,706.35	62,007.35
Martineau, P. R.	3,402.99	3,560.76	1,757.00	728.00	2,358.52	940.72	7,370.08	20,118.07
Maxwell, Hon. C.	13,611.96	14,243.04	7,056.00	9,737.00	....	1,978.41	10,653.56	57,279.97
McLaren, L. A.	13,611.96	14,243.04	7,164.00	9,737.00	4,692.36	3,940.91	17,771.37	71,160.64
McLeod, Hon. G. M.	13,611.96	14,243.04	7,056.00	9,646.00	....	5,901.90	9,692.71	60,151.61
Meiklejohn, Hon. R. H.	13,611.96	14,243.04	6,606.00	9,737.00	....	9,655.52	25,215.18	79,068.70
Mitchell, R. W.	13,611.96	14,243.04	7,056.00	9,191.00	6,660.63	3,899.33	16,229.10	70,891.06
Muirhead, G. S.	13,611.96	14,243.04	7,056.00	9,282.00	9,000.00	5,952.24	10,143.79	69,289.03
Muller, L. J.	13,611.96	14,243.04	7,056.00	9,737.00	11,814.98	6,104.36	7,951.64	70,518.98
Neudorf, W. Z.	13,611.96	14,243.04	6,606.00	9,737.00	14,676.62	6,462.06	16,764.69	82,101.37
Petersen, S. H.	13,611.96	14,243.04	6,606.00	10,374.00	8,873.86	5,176.21	7,044.63	65,929.70
Pickering, R. H.	13,611.96	14,243.04	7,056.00	9,737.00	7,884.06	1,378.00	9,335.98	63,246.04
Prebble, P. W.	13,611.96	14,243.04	7,056.00	9,555.00	5,929.10	3,898.80	9,157.32	63,451.22
Rolfes, H. H.	13,611.96	14,243.04	7,056.00	9,737.00	7,102.83	2,175.64	10,211.62	64,138.09
Romanow, R. J.								

Sauder, L. D.	13,611.96	14,243.04	5,921.57	7,280.00	2,341.04	3,137.45	13,951.04	60,486.10
Saxinger, J.	13,611.96	14,243.04	7,056.00	10,920.00	11,206.96	2,824.65	9,659.56	69,522.17
Schmidt, Hon. G. J.	13,611.96	14,243.04	7,056.00	9,737.00	15,811.04	6,264.51	9,933.84	76,657.39
Shillington, E. B.	13,611.96	14,243.04	7,356.00	10,101.00	....	3,182.13	8,022.99	56,517.12
Simard, R. M. L.	13,611.96	14,243.04	6,914.00	5,544.00	2,020.00	1,378.00	10,421.84	54,132.84
Smart, A. D.	13,611.96	14,243.04	7,806.00	5,880.00	1,620.00	1,486.15	9,045.49	53,692.64
Smith, Hon. P. A.	13,611.96	14,243.04	7,056.00	9,737.00	6,155.50	1,517.71	7,724.32	60,045.53
Solomon, J. L.	13,611.96	14,243.04	7,056.00	9,646.00	....	5,931.81	9,979.20	60,468.01
Swan, Hon. H. J.	13,611.96	14,243.04	7,056.00	5,824.00	2,120.00	5,456.62	22,718.80	71,030.42
Swenson, R. J.	13,611.96	14,243.04	6,914.00	9,100.00	....	1,378.00	7,947.79	53,194.79
Taylor, Hon. D. G.	13,611.96	14,243.04	7,056.00	9,737.00	8,322.40	2,744.10	8,170.59	63,885.09
Tchorzewski, E. L.	13,611.96	14,243.04	7,056.00	9,737.00	....	6,894.44	15,169.86	66,712.30
Thompson, F. J.	13,611.96	14,243.04	7,056.00	5,992.00	2,016.00	1,378.00	12,757.15	57,054.15
Toth, D. J.	15,377.04	14,724.00	7,056.00	9,646.00	27,051.52	5,796.90	6,690.29	86,341.75
Trew, K. D.	13,611.96	14,243.04	7,056.00	9,373.00	15,413.22	2,390.22	12,316.43	74,403.87
Tusa, Hon. A. B.	13,611.96	14,243.04	7,056.00	5,880.00	2,189.00	1,378.00	15,751.49	60,109.49
Upshall, E. M. T.	13,611.96	14,243.04	7,356.00	9,737.00	....	6,651.61	15,882.64	67,482.25
Van Mulligen, H. H.	13,611.96	14,243.04	7,056.00	9,191.00	13,734.96	3,767.47	12,156.77	73,761.20
	13,611.96	14,243.04	6,914.00	5,600.00	2,020.00	1,378.00	11,311.13	55,078.13
	$ 864,193.90	**$ 901,527.89**	**$ 444,284.57**	**$ 566,853.00**	**$ 393,989.28**	**$ 280,161.24**	**$ 774,640.87**	**$ 4,225,650.75**

Schedule of Payments — *(Continued)*

Indemnities, Allowances and Expenses to Members — Constituency Office Expenses

	Office Rental	Office Equipment Rental	Insurance	Utilities	Photocopy
Andrew, Hon. R. L.	$ 5,410.00	$ 2,050.00	$ 200.00	$	$ ....
Anguish, D. K.	10,320.00	....	....	....	....
Atkinson, P.	6,640.36	320.24	416.50	513.63	978.24
Baker, H. D.	9,460.00	....	....	....	....
Berntson, Hon. E. A.	....	....	....	....	....
Blakeney, Hon. A. E.	4,000.00	1,902.18	....	....	....
Britton, J. E.	....	909.00	....	....	....
Brockelbank, J. E.	5,400.00	....	....	....	....
Calvert, L. A.	5,044.98	....	....	....	....
Devine, Hon. D. G.	12,040.00	....	....	....	....
Duncan, Hon. J. H.	....	909.00	....	....	....
Gardner, R. I.	10,320.00	....	....	....	....
Gerich, J. E.	10,017.00	202.00	....	....	....
Gleim, T. R.	8,652.00	808.00	....	....	....
Goodale, R. E.	3,600.00	117.57	271.00	1,339.78	1,801.75
Goulet, K. N.	3,000.00	6,036.72	296.00	....	1,162.94
Hagel, G. J.	5,044.98	....	....	....	....
Hardy, Hon. N. H.	2,576.00	....	....	....	13.00
Hepworth, Hon. L. H.	3,440.00	....	....	....	....
Hodgins, Hon. G.	9,460.00	....	....	....	....
Hopfner, M. A.	860.00	....	....	....	....
Johnson, W.	6,516.00	3,804.00	....	....	....
Klein, Hon. J. C.	10,320.00	....	....	....	....
Koenker, E. M.	3,900.00	4,800.00	....	....	....
Kopelchuk, L. A.	9,381.00	909.00	....	....	....
Koskie, M. J.	3,600.00	....	....	....	....
Kowalsky, P. M.	9,240.46	....	....	....	....
Lane, Hon. J. G.	10,320.00	....	....	....	....
Lautermilch, E. F.	9,241.46	....	....	....	....
Lyons, R. L.	....	....	....	....	....
Martens, H. A.	9,460.00	....	....	....	....
Martin, G. B.	10,320.00	....	....	....	....
Martineau, P. R.	2,526.00	....	....	54.00	....
Maxwell, Hon. C.	10,320.00	....	....	....	....
McLaren, L. A.	6,900.00	909.00	350.00	268.60	....
McLeod, Hon. G. M.	....	909.00	....	....	....
Meiklejohn, Hon. R. H.	7,613.75	....	....	....	....
Mitchell, R. W.	3,600.00	....	325.00	....	317.79
Muirhead, G. S.	1,200.00	....	....	....	....
Muller, L. J.	5,520.00	....	....	....	....
Neudorf, W. Z.	11,180.00	....	....	....	....
Petersen, S. H.	....	909.00	....	....	....
Pickering, R. H.	3,600.00	....	....	....	....
Prebble, P. W.	5,945.01	179.61	255.50	756.59	1,120.52
Rolfes, H. H.	3,795.00	1,154.24	325.00	....	1,350.50
Romanow, R. J.	5,400.00	....	....	....	....
Sauder, L. D.	....	....	....	....	....
Saxinger, J.	....	909.00	....	....	74.90
Schmidt, Hon. G. J.	3,435.80	1,800.00	....	....	....
Shillington, E. B.	9,460.00	....	....	....	....
Simard, R. M. L.	3,300.00	....	....	....	....
Smart, A. D.	4,200.00	1,551.61	250.00	....	997.60
Smith, Hon. P. A.	6,900.00	2,949.00	....	....	....
Solomon, J. L.	6,620.00	1,873.65	....	....	....
Swan, Hon. H. J.	....	....	....	....	....
Swenson, R. J.	....	909.00	....	....	....
Taylor, Hon. D. G.	....	....	....	....	....
Tchorzewski, E. L.	6,720.00	....	....	....	....
Thompson, F. J.	....	....	....	....	....
Toth, D. J.	9,411.00	909.00	....	....	....
Trew, K. D.	8,560.00	....	37.00	....	....
Tusa, Hon. A. B.	6,516.00	3,804.00	....	....	....
Upshall, E. M. T.	6,662.50	759.62	332.00	....	1,849.72
Van Mulligen, H. H.	....	7,335.68	300.00	....	....
	$ 336,969.30	**$ 49,629.12**	**$ 3,358.00**	**$ 2,932.60**	**$ 9,666.96**

Office Repairs	Secretarial and Other Contractual Services	Stationery and Office Supplies	Miscellaneous Supplies	Office Furniture	Calculators Typewriters and Equipment	Total
$ 107.12	$ 10,983.44	$ 46.59	$ 21.38	$ 83.21	$ 1,066.73	$ 19,968.47
....	11,867.91	....	....	....	....	22,187.91
6.78	14,993.06	257.32	153.16	442.95	136.49	24,858.73
....	12,188.00	....	....	....	....	21,648.00
....	23,008.60	....	....	....	....	23,008.60
....	10,598.98	58.83	....	....	531.79	17,091.78
....	21,197.32	....	....	....	....	22,106.32
....	17,190.54	....	....	....	....	22,590.54
....	17,592.38	....	....	461.26	....	23,098.62
....	13,216.00	....	....	....	....	25,256.00
....	21,543.71	....	....	....	....	22,452.71
....	11,328.00	....	....	....	....	21,648.00
....	12,777.84	....	....	....	....	22,996.84
....	13,072.51	....	....	....	....	22,532.51
....	11,930.71	457.84	219.69	757.00	1,679.94	22,175.28
....	12,979.84	139.00	86.35	....	....	23,700.85
....	17,544.38	10.20	....	461.25	....	23,060.81
....	20,122.98	....	....	613.30	....	23,325.28
....	15,378.69	....	....	....	....	18,818.69
....	12,285.85	....	....	....	....	21,745.85
....	20,788.00	....	....	....	....	21,648.00
....	12,302.61	....	....	....	....	22,622.61
....	11,328.00	....	....	....	....	21,648.00
....	13,691.93	....	160.00	....	....	22,551.93
....	12,262.18	....	....	....	....	22,552.18
....	19,788.56	....	....	....	....	23,388.56
....	12,867.22	....	....	....	....	22,107.68
....	11,328.00	....	....	....	....	21,648.00
....	12,867.22	....	....	....	....	22,108.68
....	21,630.00	....	....	....	....	21,630.00
....	12,188.00	....	....	....	....	21,648.00
....	12,164.69	....	....	....	....	22,484.69
....	3,152.01	....	....	....	....	5,732.01
....	11,947.74	....	....	....	....	22,267.74
63.28	13,802.47	396.94	90.96	....	....	22,781.25
....	22,325.10	....	....	....	....	23,234.10
....	15,280.12	....	....	....	....	22,893.87
....	18,004.06	376.14	112.24	569.73	....	23,304.96
....	22,607.98	....	....	....	....	23,807.98
....	11,328.00	4,800.00	....	....	....	21,648.00
....	12,164.37	....	....	....	....	23,344.37
....	20,636.00	....	....	....	....	21,545.00
....	19,023.10	....	....	....	....	22,623.10
....	11,045.15	232.90	356.55	693.35	....	20,585.18
....	15,187.74	223.69	147.42	671.83	....	22,855.42
....	17,190.53	....	....	....	....	22,590.53
....	21,648.00	....	....	....	....	21,648.00
77.31	21,084.86	....	12.80	....	....	22,158.87
....	8,496.00	....	....	....	2,504.20	16,236.00
....	14,085.56	....	....	....	....	23,545.56
....	14,288.31	703.16	116.95	443.95	4,748.13	23,600.50
....	14,135.94	158.95	149.91	....	1,232.05	22,676.06
....	11,328.00	471.00	....	....	....	21,648.00
....	13,364.77	....	....	....	203.25	22,061.67
....	22,088.10	....	....	....	535.00	22,623.10
....	20,739.00	....	....	....	....	21,648.00
....	21,648.00	....	....	....	....	21,648.00
....	16,090.75	....	....	....	....	22,810.75
....	20,848.00	....	....	....	....	20,848.00
....	12,365.70	....	....	....	....	22,685.70
37.05	14,235.29	99.17	....	....	....	22,968.51
....	12,669.21	....	....	....	....	22,989.21
280.00	12,923.88	214.03	121.88	182.29	2,347.03	25,672.95
....	15,293.56	206.08	24.14	....	....	23,159.46
$ 571.54	**$ 976,034.45**	**$ 8,851.84**	**$ 1,773.43**	**$ 5,380.12**	**$ 14,984.61**	**$ 1,410,151.97**

The Local Government Board

Administration

Subvote 1

Revised Estimate	$ 551,100.00	Expenditure	$ 446,664.84

Department Head and Branch Head — Salaries	$ 63,120.00
Permanent Positions — Salaries	285,451.63
Honorariums, Special Services and Fees	463.90
Differentials, Severance Pay and Standby Pay	3,000.86
Rents, Insurance and Utility Services	39,857.64
Advertising and Printing Related Expenses	3,756.27
Travelling Expenses	12,178.91
Postage, Communications, Freight and Express	13,544.07
Computer and Word Processing Related Expenses	18,920.96
Contractual Services	1,117.50
Stationery and Office Supplies	2,437.98
Scientific and Educational Supplies	1,123.91
Provisions and Business Expenses	814.75
Miscellaneous	34.14
Taxes and Licenses	391.70
Office Equipment	344.43
Furniture, Furnishings and Fixtures	106.19
	$ 446,664.84

Total — The Local Government Board	**$ 446,664.84**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Baker, Joanne	$ 25,920.00	$ ....
Eifler, Wanda	50,388.00	....
Jackson, Rhonda	24,816.00	....
McNamee, B. Graham	50,388.00	....
Mosiman, Deborah A.	21,924.95	....
Pass, John Stanley	50,388.00	....
Saucier, Marilyn	39,240.00	....
Wilson, Oren C.	63,120.00	....
Payees under $20,000.00	25,851.44	....
Other Travel:		
Saskatchewan Property Management Corporation	....	7,601.37
Payees under $2,000.00	....	4,577.54
	$ 352,036.39	**$ 12,178.91**

Other Expenses:

Sask Tel — C.M.R.	$ 10,476.54
Saskatchewan Property Management Corporation	64,320.70
Payees under $10,000.00	7,652.30
	$ 82,449.54

Parks, Recreation and Culture

Executive Administration

Subvote 1

Revised Estimate	**$ 878,600.00**	Expenditure	**$ 878,068.87**

M.L.A. Other Allowances and Support Staff	$ 155,755.07
Department Head and Branch Head — Salaries	269,997.53
Permanent Positions — Salaries	226,823.68
Temporary Positions — Salaries	10,480.97
Labour Service, Casual and Part-Time Employment	15,085.51
Honorariums, Special Services and Fees	2,815.91
Allowances, Retiring Gratuities and T.P.H.D.	1,749.56
Differentials, Severance Pay and Standby Pay	9,547.75
Professional and Technical Services	157.16
Rents, Insurance and Utility Services	17,550.80
Advertising and Printing Related Expenses	2,984.65
Travelling Expenses	74,352.88
Relocation Expenses	170.00
Postage, Communications, Freight and Express	43,130.07
Computer and Word Processing Related Expenses	6,056.04
Contractual Services	12,605.33
Stationery and Office Supplies	15,242.65
Scientific and Educational Supplies	1,384.35
Provisions and Business Expenses	7,765.27
Clothing and Clothing Material	232.83
Miscellaneous Materials and Supplies	1,711.85
Miscellaneous	97.35
Compensation Payments	900.00
Office Equipment	782.63
Educational, Scientific and Recreational Equipment	689.03
	$ 878,068.87

Management Services

Subvote 2

Revised Estimate	**$ 4,174,400.00**	Expenditure	**$ 4,173,055.03**

M.L.A. Other Allowances and Support Staff	$ 34,728.00
Department Head and Branch Head — Salaries	183,386.92
Permanent Positions — Salaries	1,727,436.15
Temporary Positions — Salaries	76,630.81
Labour Service, Casual and Part-Time Employment	300,449.03
Honorariums, Special Services and Fees	27,949.55
Allowances, Retiring Gratuities and T.P.H.D.	19,377.56
Differentials, Severance Pay and Standby Pay	37,432.57
Professional and Technical Services	41,599.61
Rents, Insurance and Utility Services	97,245.42
Advertising and Printing Related Expenses	270,951.17
Repairs and Maintenance	20,723.03
Travelling Expenses	87,033.21
Postage, Communications, Freight and Express	129,437.66
Computer and Word Processing Related Expenses	711,963.91
Contractual Services	79,854.91
Stationery and Office Supplies	192,810.65
Scientific and Educational Supplies	11,871.77
Miscellaneous	65.05
Provisions and Business Expenses	852.08
Clothing and Clothing Material	49,172.42
Maintenance and Construction Materials	384.56
Miscellaneous Materials and Supplies	3,020.27
Taxes and Licenses	50,962.53
Office Equipment	15,614.65
Educational, Scientific and Recreational Equipment	400.18
Construction, Farming and Maintenance Equipment	1,701.36
	$ 4,173,055.03

Forestry Division

Subvote 4

Revised Estimate	**$ 5,757,700.00**	Expenditure	**$ 5,755,077.32**

Department Head and Branch Head — Salaries	$ 120,384.00
Permanent Positions — Salaries	2,906,057.21
Temporary Positions — Salaries	67,090.12
Labour Service, Casual and Part-Time Employment	752,782.06
Honorariums, Special Services and Fees	1,128.54
Allowances, Retiring Gratuities and T.P.H.D.	6,885.96
Differentials, Severance Pay and Standby Pay	58,986.75
Professional and Technical Services	6,483.33
Rents, Insurance and Utility Services	95,742.61
Advertising and Printing Related Expenses	14,695.15
Repairs and Maintenance	21,223.66
Travelling Expenses	371,639.17
Relocation Expenses	1,205.31
Postage, Communications, Freight and Express	70,883.57
Computer and Word Processing Related Expenses	153,554.06
Contractual Services	982,671.24
Stationery and Office Supplies	9,291.14
Scientific and Educational Supplies	27,930.36
Medical and Hospital Supplies	1,195.24
Provisions and Business Expenses	1,049.22
Clothing and Clothing Material	407.86
Coal, Wood and Other Fuels	3,970.47
Vehicle and Equipment Operating Expenses	19,555.44
Maintenance and Construction Materials	11,005.07
Miscellaneous Materials and Supplies	25,332.00
Taxes and Licenses	1,168.31
Office Equipment	21,583.96
Educational, Scientific and Recreational Equipment	317.09
Construction, Farming and Maintenance Equipment	708.42
Miscellaneous Property	150.00
	$ 5,755,077.32

Forest Fire Operations

Subvote 5

Revised Estimate	**$ 8,683,700.00**	Expenditure	**$ 8,683,700.00**

Transfers (Out)	$ 8,683,700.00
	$ 8,683,700.00

Wildlife

Subvote 6

Revised Estimate	**$ 2,639,100.00**	Expenditure	**$ 2,634,483.34**

Department Head and Branch Head — Salaries	$ 57,636.00
Permanent Positions — Salaries	1,309,610.19
Temporary Positions — Salaries	6,070.62
Labour Service, Casual and Part-Time Employment	107,380.68
Honorariums, Special Services and Fees	3,450.00
Allowances, Retiring Gratuities and T.P.H.D.	2,767.86
Miscellaneous	77.66
Professional and Technical Services	20,780.30
Rents, Insurance and Utility Services	73,666.88
Advertising and Printing Related Expenses	72,922.25
Repairs and Maintenance	6,203.61
Travelling Expenses	292,077.90
Relocation Expenses	6,260.25
Postage, Communications, Freight and Express	79,096.71
Computer and Word Processing Related Expenses	14,051.63
Contractual Services	323,547.86

Wildlife — *(Concluded)*

Stationery and Office Supplies	6,958.07
Scientific and Educational Supplies	24,234.13
Medical and Hospital Supplies	1,451.84
Provisions and Business Expenses	23,030.62
Clothing and Clothing Material	3,777.21
Coal, Wood and Other Fuels	141.75
Vehicle and Equipment Operating Expenses	5,241.21
Maintenance and Construction Materials	569.89
Miscellaneous Materials and Supplies	154,075.65
Taxes and Licenses	3,239.43
Compensation Payments	14,974.00
Trucks, Trailers and Other Motor Vehicles	16,663.66
Office Equipment	189.47
Educational, Scientific and Recreational Equipment	2,521.08
Miscellaneous Property	1,814.93
	$ 2,634,483.34

Operations

Subvote 8

Revised Estimate **$ 13,391,200.00** Expenditure **$ 13,390,364.62**

Department Head and Branch Head — Salaries	$ 580,323.92
Permanent Positions — Salaries	7,161,725.95
Temporary Positions — Salaries	23,972.78
Labour Service, Casual and Part-Time Employment	1,197,535.20
Honorariums, Special Services and Fees	2,295.15
Allowances, Retiring Gratuities and T.P.H.D.	146,728.77
Differentials, Severance Pay and Standby Pay	177,017.95
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	150.00
Professional and Technical Services	10,820.18
Rents, Insurance and Utility Services	510,367.08
Advertising and Printing Related Expenses	18,842.51
Repairs and Maintenance	120,864.10
Travelling Expenses	2,012,345.19
Relocation Expenses	209,119.93
Postage, Communications, Freight and Express	429,058.27
Computer and Word Processing Related Expenses	19,341.43
Contractual Services	114,883.70
Stationery and Office Supplies	11,193.01
Scientific and Educational Supplies	26,984.80
Medical and Hospital Supplies	2,613.42
Provisions and Business Expenses	2,765.52
Clothing and Clothing Material	13,946.43
Coal, Wood and Other Fuels	24,850.77
Vehicle and Equipment Operating Expenses	104,919.79
Maintenance and Construction Materials	95,746.00
Miscellaneous Materials and Supplies	173,828.80
Taxes and Licenses	8,116.81
Compensation Payments	531.83
Trucks, Trailers and Other Motor Vehicles	87,181.72
Office Equipment	22,809.98
Furniture, Furnishings and Fixtures	2,943.51
Educational, Scientific and Recreational Equipment	45,110.32
Construction, Farming and Maintenance Equipment	24,459.59
Miscellaneous Property	6,297.48
Miscellaneous	72.73
Accountable Advance	600.00
	$ 13,390,364.62

Wildlife Crop Damage Prevention

Subvote 14

Revised Estimate	**$ 280,000.00**	Expenditure	**$ 279,715.37**

Professional and Technical Services	$ 650.88
Rents, Insurance and Utility Services	1,854.04
Advertising and Printing Related Expenses	791.04
Repairs and Maintenance	1,402.96
Travelling Expenses	33,967.14
Postage, Communications, Freight and Express	17,048.79
Computer and Word Processing Related Expenses	1,775.07
Contractual Services	5,145.64
Scientific and Educational Supplies	1,187.27
Vehicle and Equipment Operating Expenses	106.98
Maintenance and Construction Materials	5,507.92
Miscellaneous Materials and Supplies	54,934.50
Compensation Payments	154,430.16
Educational, Scientific and Recreational Equipment	701.06
Miscellaneous	211.92
	$ 279,715.37

Heritage Programs

Subvote 15

Revised Estimate	**$ 2,121,600.00**	Expenditure	**$ 2,121,113.58**

Department Head and Branch Head — Salaries	$ 116,904.00
Permanent Positions — Salaries	1,164,490.90
Temporary Positions — Salaries	28,436.62
Labour Service, Casual and Part-Time Employment	84,148.90
Honorariums, Special Services and Fees	370.70
Allowances, Retiring Gratuities and T.P.H.D.	8,076.50
Differentials, Severance Pay and Standby Pay	5,495.83
Professional and Technical Services	45,080.94
Rents, Insurance and Utility Services	5,123.15
Advertising and Printing Related Expenses	22,525.70
Repairs and Maintenance	3,166.15
Travelling Expenses	77,847.05
Relocation Expenses	7,826.23
Postage, Communications, Freight and Express	42,985.59
Computer and Word Processing Related Expenses	3,127.92
Contractual Services	369,983.99
Stationery and Office Supplies	9,830.21
Scientific and Educational Supplies	32,257.91
Medical and Hospital Supplies	10,842.03
Provisions and Business Expenses	2,287.43
Clothing and Clothing Material	584.48
Vehicle and Equipment Operating Expenses	205.06
Maintenance and Construction Materials	31,849.05
Miscellaneous Materials and Supplies	24,215.66
Taxes and Licenses	498.82
Compensation Payments	3,379.27
Office Equipment	4,200.31
Educational, Scientific and Recreational Equipment	14,328.51
Construction, Farming and Maintenance Equipment	394.87
Miscellaneous Property	624.51
Miscellaneous	25.29
	$ 2,121,113.58

Arts and Multiculturism

Subvote 17

Revised Estimate	$ 1,017,000.00	Expenditure	$ 1,016,838.96

Department Head and Branch Head — Salaries	$ 48,120.36
Permanent Positions — Salaries	568,727.06
Temporary Positions — Salaries	8,485.82
Labour Service, Casual and Part-Time Employment	34,122.87
Honorariums, Special Services and Fees	3,318.95
Allowances, Retiring Gratuities and T.P.H.D.	10,009.03
Differentials, Severance Pay and Standby Pay	526.94
Professional and Technical Services	383.00
Rents, Insurance and Utility Services	13,212.54
Advertising and Printing Related Expenses	9,246.09
Repairs and Maintenance	837.97
Travelling Expenses	88,132.39
Relocation Expenses	7,965.17
Postage, Communications, Freight and Express	44,259.05
Computer and Word Processing Related Expenses	126.97
Contractual Services	129,903.91
Stationery and Office Supplies	5,141.31
Scientific and Educational Supplies	1,819.50
Medical and Hospital Supplies	129.15
Provisions and Business Expenses	2,316.77
Miscellaneous	43.50
Coal, Wood and Other Fuels	157.22
Vehicle and Equipment Operating Expenses	241.43
Miscellaneous Materials and Supplies	6,831.70
Taxes and Licenses	1,173.35
Trucks, Trailers and Other Motor Vehicles	15,804.27
Office Equipment	12,903.77
Educational, Scientific and Recreational Equipment	2,718.87
	$ 1,016,838.96

Sports and Recreation

Subvote 18

Revised Estimate	$ 1,611,600.00	Expenditure	$ 1,606,436.33

Department Head and Branch Head — Salaries	$ 153,585.04
Permanent Positions — Salaries	858,042.77
Temporary Positions — Salaries	28,114.09
Labour Service, Casual and Part-Time Employment	196,779.92
Honorariums, Special Services and Fees	370.10
Allowances, Retiring Gratuities and T.P.H.D.	2,201.17
Differentials, Severance Pay and Standby Pay	3,717.36
Professional and Technical Services	787.25
Rents, Insurance and Utility Services	8,795.89
Advertising and Printing Related Expenses	38,198.63
Repairs and Maintenance	6,785.51
Travelling Expenses	126,181.75
Relocation Expenses	15,802.80
Postage, Communications, Freight and Express	59,967.61
Computer and Word Processing Related Expenses	12,343.91
Contractual Services	25,169.83
Stationery and Office Supplies	7,113.43
Scientific and Educational Supplies	5,774.39
Provisions and Business Expenses	5,332.48
Clothing and Clothing Material	43,319.60
Vehicle and Equipment Operating Expenses	1,075.10
Miscellaneous Materials and Supplies	6,473.64
Miscellaneous	3.31
Office Equipment	500.75
	$ 1,606,436.33

Fish and Wildlife Development Fund

Subvote 20

Revised Estimate	$ 2,147,000.00	Expenditure	$ 2,141,723.00

Grant to the Saskatchewan Arts Board

Subvote 21

Revised Estimate	$ 1,372,000.00	Expenditure	$ 1,372,000.00

Grant to the Saskatchewan Centre of the Arts

Subvote 27

Revised Estimate	$ 1,042,000.00	Expenditure	$ 1,042,000.00

Grant to the City of Saskatoon with Respect to a Deficit Incurred in the Operation of the Saskatoon Centennial Auditorium Pursuant to the Centennial Projects Assistance Act, 1965

Subvote 29

Revised Estimate	$ 300,000.00	Expenditure	$ 300,000.00

Grants to Regional Parks

Subvote 30

Revised Estimate	$ 2,345,000.00	Expenditure	$ 2,345,000.00

Provincial Regional Parks Capital:

Antelope Lake Regional Park Authority	$ 12,813.40
Atton's Lake Regional Park Authority	13,333.40
Bengough & District Regional Park Authority	16,133.40
Big River Regional Park Authority	6,618.64
Biggar & District Regional Park Authority	13,306.60
Bow Valley Regional Park Authority	5,193.81
Brightsand Lake Regional Park Authority	8,533.40
Cabri Regional Park Authority	8,800.00
Canwood Regional Park Authority	4,666.60
Carlton Trail Regional Park Authority	28,080.20
Ceylon Regional Park Authority	6,315.27
Clair Lake Regional Park Authority	4,266.60
Clear Lake Regional Park Authority	4,863.87
Craik & District Regional Park Authority	4,483.13
Crystal Beach Regional Park Authority	2,626.51
Dr. Mainprize Regional Park Authority	3,644.34
Eagle Creek Regional Park Authority	22,781.47
Elrose Regional Park Authority	16,000.00
Esterhazy Regional Park Authority	13,333.40
Eston Riverside Regional Park Authority	29,442.78
Fishing Lake Regional Park Authority	46,666.60
Glenburn Regional Park Authority	7,432.51
Grenfell Regional Park Authority	13,333.40
Hazlet Regional Park Authority	3,333.40
Ituna & District Regional Park Authority	9,345.98
Jean Louis Legare Regional Park Authority	17,826.60
Kindersley Regional Park Authority	30,666.60
Kipabiskau Regional Park Authority	13,600.00
Lake Charron Regional Park Authority	8,000.00
Last Mountain Regional Park Authority	14,522.99
Leroy Leisureland Regional Park Authority	14,107.66
Lucien Lake Regional Park Authority	5,160.86
Macklin Lake Regional Park Authority	16,000.00
Manitou District Regional Park Authority	29,890.19
Martin's Lake Regional Park Authority	15,544.17
McLaren Lake Regional Park Authority	8,746.60
Meadow Lake Lions Regional Park Authority	52,627.00
Melfort & District Regional Park Authority	19,200.00
Melville Regional Park Authority	48,888.67
Meota Regional Park Authority	6,429.84
Nickle Lake Regional Park Authority	35,199.80
Nipawin & District Regional Park Authority	33,000.00
Notukeu Regional Park Authority	2,839.55
Ogema Regional Park Authority	11,367.57
Oro Lake Regional Park Authority	2,846.77
Oungre Memorial Regional Park Authority	24,666.60
Outlook & District Regional Park Authority	48,253.14
Palliser Regional Park Authority	36,666.60
Pine Cree Regional Park Authority	10,000.00
Radville-Laurier Regional Park Authority	13,466.60
Redberry Lake Regional Park Authority	18,002.88
Rockin Beach Regional Park Authority	5,763.89
Saltcoats Regional Park Authority	3,777.66
Saskatchewan Beach Regional Park Authority	5,036.38
Silver Lake Regional Park Authority	32,665.00
St. Brieux Regional Park Authority	17,000.00
Struthers Lake Regional Park Authority	14,333.40
Sturgeon Lake Regional Park Authority	18,294.87
Sturgis & District Regional Park	7,395.43
Sylvan Valley Regional Park Authority	3,012.64
Table Mountain Regional Park Authority	30,000.00
Tisdale & District Regional Park Authority	44,553.97
Tramping Lake Regional Park Authority	3,233.55
Unity & District Regional Park Authority	36,292.45
Valley Regional Park Authority	30,000.00
Wakaw Lake Regional Park Authority	15,000.00
Waldsea Lake Regional Park Authority	13,333.40
Wapiti Valley Regional Park Authority	20,000.00
West Central Regional Park Authority	46,666.60
Whitesand Regional Park Authority	13,962.62
Wilkie Regional Park Authority	9,791.39
Woodlawn Regional Park Authority	26,686.60
York Lake Regional Park Authority	30,000.00
Payees under $2,000.00	1,129.57
	$ 1,270,798.82

Grants to Regional Parks — *(Continued)*

Provincial Regional Park Maintenance:

Assiniboia Regional Park Authority	$	17,618.29
Atton's Lake Regional Park Authority		21,551.79
Bengough & District Regional Park Authority		13,414.34
Big River Regional Park Authority		2,037.49
Biggar & District Regional Park Authority		8,275.71
Bow Valley Regional Park Authority		5,015.99
Brightsand Lake Regional Park Authority		8,428.69
Canwood Regional Park Authority		3,008.78
Carlton Trail Regional Park Authority		11,138.65
Clear Lake Regional Park Authority		3,213.95
Craik & District Regional Park Authority		2,417.74
Crystal Beach Regional Park Authority		4,193.33
Dr. Mainprize Regional Park Authority		2,027.94
Duck Mountain Regional Park Authority		29,394.66
Dunnet Regional Park Authority		18,311.03
Eagle Creek Regional Park Authority		13,870.31
Elrose Regional Park Authority		20,526.16
Esterhazy Regional Park Authority		14,396.35
Eston Riverside Regional Park Authority		14,846.94
Fishing Lake Regional Park Authority		26,700.54
Glenburn Regional Park Authority		7,019.44
Grenfell Regional Park Authority		10,553.83
Hazlet Regional Park Authority		2,337.34
Herbert Ferry Regional Park Authority		2,102.63
Hudson Bay Regional Park Authority		11,426.93
Jean Louis Legare Regional Park Authority		9,465.91
Kemoca Regional Park Authority		14,080.74
Kindersley Regional Park Authority		15,962.21
Kipabiskau Regional Park Authority		15,102.36
Lac Pelletier Regional Park Authority		5,335.34
Last Mountain Regional Park Authority		21,034.22
Lemsford Ferry Regional Park Authority		12,892.67
Leroy Leisureland Regional Park Authority		7,672.06
Little Loon Regional Park Authority		5,410.13
Lucien Lake Regional Park Authority		4,582.28
Macklin Regional Park Authority		5,477.24
Manitou District Regional Park Authority		11,803.77
Martin's Lake Regional Park Authority		8,510.19
McLaren Lake Regional Park Authority		3,708.60
McNab Regional Park Authority		12,421.69
Meadow Lake Lions Regional Park Authority		10,849.17
Meeting Lake Regional Park Authority		13,695.98
Melfort & District Regional Park Authority		21,841.44
Melville Regional Park Authority		26,106.50
Memorial Lake Regional Park Authority		10,830.89
Meota Regional Park Authority		4,055.27
Moosomin & District Regional Park Authority		15,815.23
Nickle Lake Regional Park Authority		5,608.40
Nipawin & District Regional Park		19,472.44
Notukeu Regional Park Authority		11,586.46
Ogema Regional Park Authority		7,271.21
Oungre Memorial Regional Park Authority		12,145.91
Outlook & District Regional Park Authority		13,502.63
Oyama Regional Park Authority		3,953.35
Palliser Regional Park Authority		27,274.46
Pasquia Regional Park Authority		26,410.31
Pine Cree Regional Park Authority		14,687.84
Radville-Laurier Regional Park Authority		12,767.33
Redberry Lake Regional Park Authority		8,959.22
Rockin Beach Regional Park Authority		2,599.77
Saltcoats Regional Park Authority		3,301.55
Sandy Beach Regional Park Authority		9,341.58
Saskatchewan Beach Regional Park Authority		4,856.05
Shamrock Regional Park Authority		7,835.75
Silver Lake Regional Park Authority		18,072.08
St. Brieux Regional Park Authority		3,080.16
Struthers Lake Regional Park Authority		6,185.66
Sturgeon Lake Regional Park Authority		4,046.43
Sturgis & District Regional Park		4,128.22
Suffern Lake Regional Park Authority		25,726.74
Thomson Lake Regional Park Authority		33,874.01
Tramping Lake Regional Park Authority		2,284.73
Unity & District Regional Park Authority		31,001.07
Valley Regional Park Authority		36,058.32
Wakaw Lake Regional Park Authority		22,102.50
Waldsea Lake Regional Park Authority		8,531.47
Wapiti Valley Regional Park Authority		22,833.60
West Central Regional Park Authority		11,008.82
Wilkie Regional Park Authority		21,478.61
Wood Mountain Regional Park Authority		15,771.09
Woodlawn Regional Park Authority		56,162.96
Wynyard Regional Park Authority		2,098.61
York Lake Regional Park Authority		12,914.12
Payees under $2,000.00		14,784.98
	$	**1,074,201.18**

Grants to Agencies and Organizations Concerned with Resource Conservation, Safety and Promotional Activities

Subvote 32

Revised Estimate	**$**	**536,000.00**	Expenditure	**$**	**534,796.79**

Caribou Management Share Program:

Beverly & Kaminuriak Caribou Management Board	$	15,000.00
Payees under $2,000.00		1,000.00
	$	**16,000.00**

Saskatchewan Forestry Association:

Saskatchewan Forestry Association	$	8,500.00
	$	**8,500.00**

Forestry Products Association:

Central Forestry Products Association Inc.	$	5,350.00
	$	**5,350.00**

Graduate Student Assistance:

Dennis Pattinson Memorial Scholarship Fund	$	25,000.00
Mitchell, Dr. George		5,000.00
University of Saskatchewan		6,000.00
	$	**36,000.00**

Grants to Agencies and Organizations Concerned with Resource Conservation, Safety and Promotional Activities — *(Concluded)*

Humane Trapping:

Fur Institute of Canada	$	16,000.00
Irvine, Dr. Don		5,000.00
Mather, Dr. W. H.		2,000.00
	$	**23,000.00**

Endangered Species:

Saskatchewan Natural History Society	$	4,000.00
Wildlife Health Fund		2,870.00
	$	**6,870.00**

Fish Transportation Subsidy Grants:

Freshwater Fish Marketing Corp.	$	429,076.79
	$	**429,076.79**

Fur Bearer and Trapper Education:

Receiver General for Canada — Environment Canada	$	10,000.00
	$	**10,000.00**

Fisheries

Subvote 34

Revised Estimate	**$ 1,782,700.00**	Expenditure	**$ 1,781,494.82**

Department Head and Branch Head — Salaries	$	60,492.00
Permanent Positions — Salaries		1,109,919.05
Temporary Positions — Salaries		78,481.39
Labour Service, Casual and Part-Time Employment		87,511.08
Honorariums, Special Services and Fees		2,904.16
Allowances, Retiring Gratuities and T.P.H.D.		6,169.36
Differentials, Severance Pay and Standby Pay		15,748.29
Professional and Technical Services		11,520.73
Rents, Insurance and Utility Services		41,187.48
Advertising and Printing Related Expenses		3,477.06
Repairs and Maintenance		8,279.00
Travelling Expenses		192,880.15
Relocation Expenses		9,428.52
Postage, Communications, Freight and Express		46,028.87
Computer and Word Processing Related Expenses		19,181.55
Contractual Services		4,962.91
Stationery and Office Supplies		2,072.46
Scientific and Educational Supplies		6,262.21
Medical and Hospital Supplies		2,711.10
Provisions and Business Expenses		261.74
Clothing and Clothing Material		2,407.22
Coal, Wood and Other Fuels		6,426.48
Vehicle and Equipment Operating Expenses		9,856.98
Maintenance and Construction Materials		4,407.34
Miscellaneous Materials and Supplies		28,051.31
Taxes and Licenses		489.95
Trucks, Trailers and Other Motor Vehicles		3,860.23
Educational, Scientific and Recreational Equipment		14,159.58
Miscellaneous		112.32
Miscellaneous Property		2,244.30
	$	**1,781,494.82**

To Provide for a Net Expenditure (Recovery) of (From) The Commercial Revolving Fund

Subvote 37

Statutory Appropriation

Revised Estimate	**$ 306,814.83**	Receipts	$ 11,252,747.17
		Disbursements	11,559,562.00
		Net Expenditure	**$ 306,814.83**

To Provide for a Net Expenditure (Recovery) of (From) The Resource Protection and Development Revolving Fund

Subvote 38

Statutory Appropriation

Revised Estimate	**$ 3,864,791.15**	Receipts	$ 37,227,900.50
		Disbursements	41,092,691.65
		Net Expenditure	**$ 3,864,791.15**

Communications

Subvote 39

Revised Estimate	$ 1,102,200.00	Expenditure	$ 1,099,811.16

Permanent Positions — Salaries	$ 365,176.26
Temporary Positions — Salaries	28,102.62
Labour Service, Casual and Part-Time Employment	34,523.06
Honorariums, Special Services and Fees	362.45
Allowances, Retiring Gratuities and T.P.H.D.	9,717.40
Professional and Technical Services	2,619.90
Rents, Insurance and Utility Services	9,648.59
Advertising and Printing Related Expenses	547,143.17
Repairs and Maintenance	115.51
Travelling Expenses	12,059.79
Postage, Communications, Freight and Express	13,809.63
Computer and Word Processing Related Expenses	18,532.09
Contractual Services	21,406.01
Stationery and Office Supplies	1,032.40
Scientific and Educational Supplies	17,301.80
Provisions and Business Expenses	8,936.64
Miscellaneous	6.65
Coal, Wood and Other Fuels	70.29
Miscellaneous Materials and Supplies	1,554.38
Taxes and Licenses	992.52
Office Equipment	6,700.00
	$ 1,099,811.16

Parks and Resource Lands

Subvote 40

Revised Estimate	$ 804,700.00	Expenditure	$ 804,699.16

Department Head and Branch Head — Salaries	$ 60,492.00
Permanent Positions — Salaries	630,980.42
Labour Service, Casual and Part-Time Employment	1,631.74
Honorariums, Special Services and Fees	805.00
Allowances, Retiring Gratuities and T.P.H.D.	4,369.36
Rents, Insurance and Utility Services	4,510.38
Advertising and Printing Related Expenses	5,248.52
Repairs and Maintenance	364.69
Travelling Expenses	45,456.28
Postage, Communications, Freight and Express	25,107.58
Computer and Word Processing Related Expenses	812.20
Contractual Services	16,048.30
Scientific and Educational Supplies	1,283.71
Provisions and Business Expenses	940.05
Miscellaneous Materials and Supplies	3,450.28
Miscellaneous	180.83
Depreciation Reserve Fund	170.01
Trucks, Trailers and Other Motor Vehicles	2,517.18
Educational, Scientific and Recreational Equipment	330.63
	$ 804,699.16

Contract Services

Subvote 41

Revised Estimate	$ 1,119,800.00	Expenditure	$ 1,118,686.59

Department Head and Branch Head — Salaries	$ 70,756.00
Permanent Positions — Salaries	584,220.76
Temporary Positions — Salaries	14,510.01
Labour Service, Casual and Part-Time Employment	12,666.85
Honorariums, Special Services and Fees	235.65
Allowances, Retiring Gratuities and T.P.H.D.	33,879.77
Differentials, Severance Pay and Standby Pay	4,649.20
Rents, Insurance and Utility Services	1,415.18
Advertising and Printing Related Expenses	8,109.00
Repairs and Maintenance	1,018.49

Construction Services — *(Concluded)*

Travelling Expenses	71,487.28
Postage, Communications, Freight and Express	21,730.23
Computer and Word Processing Related Expenses	5,402.80
Contractual Services	281,001.00
Stationery and Office Supplies	395.69
Scientific and Educational Supplies	6,444.48
Provisions and Business Expenses	345.69
Miscellaneous	69.33
Miscellaneous Materials and Supplies	349.18
	$ 1,118,686.59

To Provide an Operating Subsidy to The Commercial Revolving Fund

Subvote 46

Revised Estimate .... **$ 3,386,000.00** Expenditure .... **$ 3,386,000.00**

Resource Lands

Subvote 48

Revised Estimate .... **$ 782,000.00** Expenditure .... **$ 781,952.96**

Department Head and Branch Head — Salaries	$ 60,492.00
Permanent Positions — Salaries	486,076.34
Temporary Positions — Salaries	44,798.95
Labour Service, Casual and Part-Time Employment	8,701.07
Allowances, Retiring Gratuities and T.P.H.D.	5,334.92
Differentials, Severance Pay and Standby Pay	32,045.22
Professional and Technical Services	9,000.00
Rents, Insurance and Utility Services	335.02
Advertising and Printing Related Expenses	4,984.94
Repairs and Maintenance	741.85
Travelling Expenses	44,372.75
Postage, Communications, Freight and Express	52,376.56
Computer and Word Processing Related Expenses	17,040.98
Contractual Services	6,815.61
Stationery and Office Supplies	3,957.42
Scientific and Educational Supplies	1,276.02
Provisions and Business Expenses	258.95
Vehicle and Equipment Operating Expenses	1,958.10
Miscellaneous Materials and Supplies	1,321.28
Miscellaneous	64.98
	$ 781,952.96

To Provide an Operating Subsidy to the Resource Protection and Development Revolving Fund for Fire Suppression

Subvote 49

Revised Estimate .... **$ 19,773,000.00** Expenditure .... **$ 19,773,000.00**

Grant to the Western Development Museum

Subvote 50

Revised Estimate .... **$ 1,127,000.00** Expenditure .... **$ 1,127,000.00**

Grants in Support of Arts, Multiculturalism, Heritage and Museums

Subvote 51

Revised Estimate .... **$ 1,354,400.00**

Expenditure .... **$ 1,346,194.00**

Grants:

All Saints Anglican Church	$ 5,000.00
Aneroid United Church	4,000.00
Archdiocese of Regina	4,000.00
Arts & The Cities	2,000.00
Association Culturelle Franco-Canadienne	8,000.00
Bonjour House Nursery School	2,040.00
C.A.R.F.A.C. Saskatchewan	8,000.00
Camp Chaban	4,000.00
Canadian Parents for French	6,100.00
Chaplin Holdings Ltd.	27,663.70
Chinese Language School of Regina Inc	2,040.00
Clifton Court Apartments	3,250.00
Cloan Heritage Committee	2,300.00
College of Emmanuel & St. Chad	5,000.00
Core Developments Ltd	4,000.00
Dance Saskatchewan inc.	3,000.00
Delta Main Holdings	3,405.50
Ernest Goforth Memorial Park	3,000.00
Falco Corporation	4,000.00
German Language School	2,340.00
German Language School Regina Inc	2,040.00
Gravelbourg, Town of	4,835.69
Green Grove Ukrainian Orthodox Church Camp	3,234.00
Hall, Allyson	4,000.00
Herbert, Town of	7,652.95
Hyszka, Joseph	4,509.00
Immigrant Women of Saskatchewan	15,000.00
Inter Alia Properties Ltd.	4,000.00
Kaposvar Historic Site (1975) Society	2,000.00
Knox Metropolitan United Church	10,000.00
La Commission Culturelle Fransaskoise	25,000.00
La Corporation du College Mathieu	5,654.57
Liau, Chun Khi	5,872.98
Lloydminster, City of	5,000.00
Mark, Sam	10,000.00
Melville, City of	5,810.00
Mohyla Institute	4,000.00
Morse Cultural & Heritage Association	4,500.00
Multicultural Council of Saskatchewan	5,300.00
National Doukhobour Heitage Village Inc	12,500.00
Oblates of St. Mary's Province	25,000.00
Optimist Club of Govan	4,000.00
Organization of Saskatchewan Council	64,000.00
Our Lady of the Assumption	7,800.00
Paroisse Notre Dame de la Nativitee	5,000.00
Prince Albert Multicultural Council	4,800.00
Rural Municipality of Fillmore No. 96	2,370.05
Regina Chinese School	2,040.00
Regina Open Door Society Inc.	32,000.00
Rt. Hon. John G. Diefenbaker Centre	3,000.00
Saskatchewan Architectural Heritage Society	3,000.00
Saskatchewan Arts Board	532,400.00
Saskatchewan Band Association	10,000.00
Saskatchewan Choral Federation	10,000.00
Saskatchewan Council of Cultural Organization	25,000.00
Saskatchewan Drama Association	15,000.00
Saskatchewan Music Educators Association	3,965.00
Saskatchewan Organization for Heritage Languages	2,500.00
Saskatchewan Stock Growers' Association	2,000.00
Saskatchewan Wheat Pool	6,500.00
Saskatchewan Writers Guild	17,000.00
Saskatchewan Archaeology Society	7,500.00
Saskatchewan Craft Council	25,000.00
Saskatoon Archaeological Society	4,000.00
Saskatoon Municipal Heritage Advisory Council	9,600.00
Saskatoon Open Door Society Inc	32,000.00
Saskatoon Public Library	4,000.00
Silver Developments	21,000.00
St. Andrew's Roman Catholic Church Council	3,000.00
St. Denis Parish Council	5,096.37
St. Mary's Ukrainian Greek Orthodox Church	2,000.00
St. Michael's Ukrainian Catholic Church	4,500.00
Sturgis, Town of	5,000.00
Swift Current, City of	3,999.93
Ukrainian Canadian Committee Saskatchewan Provincial Council	20,000.00
Ukrainian Orthodox Church Camp	4,000.00
Viscount United Church	2,500.00
Wadena, Town of	5,450.00
Weyburn, City of	10,000.00
Wynyard Unitarian Church	4,000.00
Yorkton Open Door Society Inc.	20,000.00
Payees under $2,000.00	132,124.26
	$ 1,346,194.00

Grants in Support of Sports and Recreation Programs

Subvote 52

Revised Estimate .... **$ 1,210,000.00**

Expenditure .... **$ 1,174,050.00**

Grants:

A & H Sports Consulting Ltd.	$ 2,000.00
Basketball Sask. Inc	49,767.00
Battleford's Boys & Girls Club Inc.	22,040.00
Battlefords Regional Recreation Association	2,000.00
Boys & Girls Clubs of Saskatoon	40,745.00
Canadian Amateur Swimming Association	19,000.00
Canadian Amateur Synchronized Swimming Association	7,083.00
Canadian Figure Skating Association	2,340.00
Canadian Mental Health Association in Saskatchewan	5,400.00
Central Saskatchewan Zone 5 Sports Council Inc.	16,000.00
Football Saskatchewan	17,000.00
Judo Saskatchewan	3,000.00
Lloydminster Recreation Board	12,000.00
Melfort Recreation & Parks Board	12,000.00
Moose Mountain Regional Recreation Association	2,000.00

Grants in Support of Sports and Recreation Programs — *(Concluded)*

Grants: — (Concluded)

Northern Recreation Co-ordinating Committee	2,600.00
Parkland Regional Recreation Association	2,000.00
Parks & Recreation Board of the City of Saskatoon	13,500.00
Parks and Recreation Board of the City of Prince Albert	14 000.00
Recreation & Parks Board of the City of North Battleford	12,000.00
Regina Sports Council	16,000.00
Parks & Recreation Department of the City of Regina	13,000.00
Ringette Association of Saskatchewan	2,000.00
Royal Life Saving Society CDA	2,034.00
Saskatchewan Amateur Boxing Association	17,000.00
Saskatchewan Amateur Hockey Association	3,816.00
Saskatchewan Amateur Wrestling Association	35,588.00
Saskatchewan Badminton Association	17,000.00
Saskatchewan Baton Twirling Association	3,000.00
Saskatchewan Broomball Association	3,000.00
Saskatchewan Canoe Association	18,410.00
Saskatchewan Curling Association	27,337.00
Saskatchewan Golf Association	3,000.00
Saskatchewan Gymnastics Association	24,083.00
Saskatchewan Provincial Rifle Association	3,000.00
Saskatchewan Ski Association	17,288.00
Saskatchewan Soccer Association	32,810.00
Saskatchewan Table Tennis Association	9,500.00
Saskatchewan Track & Field Association	57,000.00
Saskatchewan Volleyball Association	65,144.00
Saskatoon Zone 6 Sports Council	16,000.00
Softball Saskatchewan	4,584.00
South Central Recreation & Parks Association	2,000.00
Southeast Saskatchewan Zone 1 Sports Council Inc.	16,000.00
University of Saskatchewan	2,000.00
Weyburn, City of	13,000.00
Yorkton Recreation & Parks Board	12,000.00
Youth Unlimited of Regina	82,215.00
Zone 3 Sports Council	16,000.00
Zone 4 Sports Council	16,000.00
Zone 7 Sports Council Inc.	16,000.00
Zone 8 Sports Council Inc.	21,000.00
1987 Western Canada Summer Games Inc.	3,750.00
1988 Saskatchewan Summer Games Inc.	105,000.00
Payees under $2,000.00	222,016.00
	$ 1,174,050.00

Grants under the Provincial, Cultural and Recreational Facilities Program

Subvote 54

Revised Estimate	**$ 2,000,000.00**	Expenditure	**$ 1,999,940.23**

Grants:

Admiral, Village of	$ 3,072.05
Albertville, Village of	6,671.63
Alice Beach, Resort Village of	5,478.76
Alida, Village of	4,704.80
Antler, Village of	12,675.00
Arborfield, Town of	2,073.00
Beaver Flat, Resort Village of	2,687.50
Beechy, Village of	2,000.00
Bengough, Town of	6,749.62
Benson, Village of	3,625.00
Bethune, Village of	8,000.00
Biggar, Town of	30,234.10
Brabant Lake, Northern Settlement of	8,870.00
Bredenbury, Town of	11,300.00
Calder, Village of	5,101.19
Carlyle, Town of	14,614.50
Carry the Kettle Band	5,062.50
Ceylon, Village of	7,432.93
Churchbridge, Town of	3,437.00
Cole Bay, Northern Hamlet of	5,262.50
Coleville, Village of	6,621.50
Colonsay, Town of	3,070.98
Coteau Beach, Resort Village of	5,475.00
Creelman, Village of	8,587.50
Creighton, Town of	4,975.00
Dalmeny, Town of	10,325.00
Davidson, Town of	3,850.00
Delisle, Town of	5,399.80
Deschambault Lake, Northern Hamlet of	4,551.70
Duck Lake, Town of	17,395.00
Dysart, Village of	9,982.00
Esterhazy, Town of	9,500.00
Estevan, City of	42,831.60
Fishing Lake Indian Band No. 89	12,600.00
Foam Lake, Town of	13,000.00
Fort Qu'Appelle, Town of	25,795.06
Frobisher, Village of	3,074.00
Frontier, Village of	11,144.12
Gerald, Village of	7,432.18
Glen Harbour, Resort Village of	2,940.63
Gordon Indian Reserve No. 86	32,150.00
Grandview Beach, Village of	3,000.00
Handel, Village of	12,364.44
Hardy, Village of	2,089.09
Harris, Village of	5,876.65
Hazenmore, Village of	8,647.53
Herbert, Town of	11,589.72
Holdfast, Village of	22,350.00
Imperial, Town of	7,187.50
Indian Head, Town of	6,055.43
John Smith Indian Band	5,911.00
Kamsack, Town of	47,826.45
Kerrobert, Town of	24,889.50
Landis, Village of	10,141.50
Langenburg, Town of	5,669.36
Leask, Village of	9,771.12
Lemberg, Town of	4,063.15
Leroy, Town of	18,241.81
Little Pine Band	9,621.99
Loreburn, Village of	5,012.50
Lumsden, Town of	7,272.90
Luseland, Town of	7,399.11
Makwa, Village of	3,200.00
Manitou Beach, Village of	2,076.25
Maple Creek, Town of	19,265.26

Grants under the Provincial, Cultural and Recreational Facilities Program — *(Concluded)*

Grants: — (Concluded)

Marcelin, Village of	6,279.22
Maymont, Village of	7,000.00
Meadow Lake, Town of	100,200.00
Meath Park, Village of	10,988.71
Medstead, Village of	3,068.51
Melfort, City of	31,050.00
Meota, Village of	28,560.12
Milestone, Town of	15,600.00
Mistusinne, Resort Village of	2,537.50
Mortlach, Village of	2,169.07
Netherhill, Village of	5,111.13
Odessa, Village of	2,750.00
Oxbow, Town of	3,373.73
Palmer, Village of	2,612.15
Paradise Hill, Village of	2,000.00
Pasqua Indian Band No. 79	14,425.00
Patuanak, Northern Hamlet of	3,529.27
Pebble Baye, Resort Village of	4,855.00
Pelly, Village of	26,014.31
Penzance, Village of	2,292.73
Perdue, Village of	51,401.07
Piapot Indian Band	17,700.00
Poorman Band No. 88	2,000.00
Rural Municipality of:	
Baildon No. 131	6,122.77
Bjorkdale No. 426	3,012.12
Britannia No. 502	12,422.50
Cana No. 214	9,564.03
Caron No. 162	2,100.00
Chaplin No. 164	3,000.00
Clayton No. 333	10,863.15
Garden River No. 490	2,875.00
Good Lake No. 274	3,125.00
Greenfield No. 529	4,256.00
Griffin No. 66	4,229.05
Humboldt No. 370	6,250.00
Lacadena No. 228	2,912.50
Lajord No. 128	10,303.50
Lakeview No. 337	5,000.00
Lumsden No. 189	3,587.50
Mankota No. 45	9,872.92
Meadow Lake No. 588	17,275.85
Meota No. 468	22,328.00
Moose Jaw No. 161	6,265.00
Paddockwood No. 520	6,325.00
Prince Albert No. 461	4,746.78
Shellbrook No. 493	2,650.00
Silverwood No. 123	7,270.63
Sliding Hills No. 273	2,750.00
St. Louis No. 431	2,843.91
Storthoaks No. 31	2,290.69
Vanscoy No. 345	45,448.30
Wallace No. 243	4,822.91
Wellington No. 97	3,787.50
Willow Creek No. 458	5,000.00
Wilton No. 472	6,972.00
Wolverine No. 340	9,520.61
Radisson, Town of	14,415.00
Rama, Village of	16,118.07
Regina Beach, Town of	3,707.81
Regina, City of	122,267.95
Riverhurst, Village of	4,073.53
Rush Lake, Village of	2,262.50
Saskatoon, City of	131,875.00
Scott, Town of	3,787.50
Sedley, Village of	20,303.50
Senlac, Village of	6,500.00
Shamrock, Village of	6,546.00
Shellbrook, Town of	15,080.12
Silton, Village of	4,789.73
Sled Lake	6,440.00
Smiley, Village of	5,794.30
Springside, Village of	45,288.50
St. Benedict, Village of	4,301.54
St. Victor, Village of	2,003.64
St. Walburg, Town of	20,150.00
Sturgis, Town of	2,137.38
Swift Current, City of	20,528.31
Tantallon, Village of	8,125.00
Tompkins, Village of	2,975.00
Tuxford, Village of	21,750.00
Val Marie, Village of	2,493.75
Vanguard, Village of	4,164.80
Waldeck, Village of	2,418.35
Warman, Town of	9,175.00
Watrous, Town of	5,738.03
Watson, Town of	16,949.45
Wawota, Town of	10,924.62
Weyburn, City of	89,300.00
White City, Village of	20,050.00
Wishart, Village of	34,725.00
Wolseley, Town of	9,139.50
Yellow Grass, Town of	9,927.50
Yorkton, City of	5,000.00
Young, Village of	3,011.90
Zealandia, Town of	8,160.50
Payees under $2,000.00	32,955.30
	$ 1,999,940.23

Grant to the New Careers Corporation

Subvote 55

Revised Estimate	**$ 2,877,400.00**	Expenditure	**$ 2,877,400.00**

Grant to the Saskatchewan Archives Board

Subvote 56

Revised Estimate	**$ 640,000.00**	Expenditure	**$ 640,000.00**

Payment to Saskatchewan Property Management Corporation

Subvote 57

Revised Estimate	$ 11,929,300.00	Expenditure	$ 11,929,288.05

Rents, Insurance and Utility Services	$ 8,154,700.00
Advertising and Printing Related Expenses	3,266.30
Travelling Expenses	2,552.95
Postage, Communications, Freight and Express	420,175.08
Computer and Word Processing Related Expenses	154,309.04
Stationery and Office Supplies	8,844.50
Scientific and Educational Supplies	629.92
Clothing and Clothing Material	221.21
Miscellaneous Materials and Supplies	1,384.80
Trucks, Trailers and Other Motor Vehicles	404.25
Interest	436,800.00
Transfers (Out)	2,746,000.00
	$ 11,929,288.05

Members of the Executive Council

Subvote 58

Statutory Appropriation

Revised Estimate	$ 28,326.88	Expenditure	$ 28,326.88

Ministers of the Crown	$ 28,326.88
	$ 28,326.88

Park Facilities and Resource Development

Subvote 59

Revised Estimate	$ 1,560,000.00	Expenditure	$ 1,560,000.00

Transfers (Out)	$ 1,560,000.00
	$ 1,560,000.00

Total — Parks, Recreation and Culture — (Ordinary Expenditure) $ 103,873,823.04

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote. Payments are reported separately for each of:

1. Parks, Recreation and Culture (Ordinary Expenditure)
2. Commercial Revolving Fund
3. Resource Protection and Development Revolving Fund

Parks, Recreation and Culture (Ordinary Expenditure) Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Abernethy, Kathy J.	$ 35,190.00	$ ....
Adams, Gwen C.	22,656.00	....
Agar, Dawn	23,595.55	....
Anderson, Brodie	44,441.61	....
Anderson, Ellis Vestal	39,108.90	....
Anderson, Greg	22,331.23	....
Apperley, Ruby	39,192.00	....
Appleby, Alan G.	62,290.19	3,202.40
Armstrong, Gail Ardyth	35,416.95	....
Armstrong, Ken	25,946.84	....
Arndt, Leonard W.	64,984.79	4,475.31
Arneson, David John	38,496.36	....
Arthur, Wayne R.	26,175.25	....
Ashcroft, Peter	36,624.00	....
Ashton, Richard L.	25,831.86	....

Parks, Recreation and Culture (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Atkinson, Andrea M.	23,821.06	....
Babiuk, David W	38,205.82	....
Bachman, Duane	25,816.30	....
Bahr, George Kenneth	47,201.76	....
Bailey, Richard W.	24,444.00	....
Bailey, Walter S	34,105.53	....
Bains, Elaine	22,656.00	....
Baker, Lois Ann C.	24,816.00	....
Bakke, Michael P.	26,132.15	....
Baldock, Shawn	28,662.28	....
Ballagh, Dave	29,832.00	....
Banks, Gerald	32,197.17	....
Baran, Fred M	36,624.00	2,574.10
Barber, Sydney	48,156.00	2,877.06
Barnes, Linda M.	24,318.01	....
Baron, David W	46,905.00	....
Baumgartner, Anthony	30,889.94	....
Beard, William M.	20,162.36	....
Beaulieu, Rhys N.	40,392.00	....
Beek, Fred L.	27,456.00	....
Begrand, Victor Charles	53,904.00	....
Bellegarde, Betty V.	22,656.00	....
Belliveau, Lynette M	25,484.05	....
Benson, James Alexander	50,967.40	....
Benz, Yvonne M.	24,062.77	....
Berezowsky, Ronald J.	43,716.00	....
Bernier, Donald L.	39,300.00	....
Betson, George W	42,336.00	....
Beveridge, Edward D.	23,342.36	2,657.66
Biefeni-Olevano, Annemarie	22,743.22	....
Bihun, George	27,388.00	....
Birley, Susan	36,491.82	....
Bitz, Lucille S.	26,336.00	....
Bjornson, Pamela	47,008.84	....
Black, Brian N.	30,962.51	....
Blash, Vernon	41,008.62	2,683.23
Boa, Mae	60,492.00	....
Boczulak, David	30,577.14	....
Bodnaryk, Darryl E.	26,533.92	2,247.99
Borden, Ronald L.	59,832.00	....
Bourlon, Earl	26,434.41	....
Bouvier, Marius J.	30,552.23	....
Bouvier, Victor	27,038.23	....
Bowen, Darryl L	36,635.73	3,122.40
Bowman, Ronald A	25,500.00	....
Brace, Geoffrey Ian	34,164.00	....
Brandt, Donna M.	22,702.89	....
Brcic, Bozidar	35,380.92	....
Breese, Evelyn P.	28,672.00	....
Breker, Karl	25,730.46	....
Brett, C. Paul	67,380.00	7,798.93
Brewster, Dave A.	40,392.00	....
Brody, Leslie R.	31,744.76	2,872.98
Brooks, Charles Scott	33,370.56	....
Brown, David O.	27,660.66	....
Brown, Roger L	28,513.24	2,810.10
Brown, Ronald A.	23,374.96	....
Brunsdon, Peggy L.	39,564.00	....
Brunt, Russell K.	37,681.00	....
Bryksa, Nelson A.	41,172.00	....
Buettner, Cliff J.	28,211.96	....
Buettner, Kevin C	27,635.90	....
Burant, Dominic G.	36,624.00	....
Burke, Robert J.	37,296.00	....
Burrows, Raymond Gordon	32,918.14	2,216.19
Burt, Pamela E	22,278.40	....
Burton, Philip E.	25,159.60	....
Butchko, Rosemary E.	22,656.00	....
Callele, Kevin	33,840.00	....
Campbell, Lloyd Allan	42,884.61	....
Cardinal, Inez J.	25,100.43	....
Cardinal, Larry J.	32,834.31	....
Carlson, Carl Edward	42,336.00	....
Carr, Kevin	26,581.64	....
Carriere, Murdoch V.	31,981.68	....
Carter, Garry R	30,954.13	....
Casavant, Felix Joseph	41,688.00	....
Chen, Marilyn E	28,899.31	....
Chen, Maynard Y	48,612.00	4,420.54
Cherney, Nancy E	28,566.00	....
Chernysh, Joseph C.	32,090.93	....
Christensen, Brian Lynd	40,683.70	....
Clark, Sharon	29,832.00	....
Clark, William Dean	58,226.23	2,455.55
Clarke, William	40,575.23	....
Cloak, Hazel	27,456.00	2,041.00
Clouthier, Gary M	25,792.39	....
Cochlin, Peter Edwin	37,704.00	....
Coffin, Sharon Anne	40,794.00	....
Coleman, Rockney J	35,475.40	....
Coleridge, Kevin	29,750.23	....
Comstock, Keith L.	37,377.43	....
Conaty, Gerald T	37,764.00	....
Cook, John C.	33,126.00	2,263.13
Coombes, David Vern	38,454.00	3,475.26
Coors, Armin	31,304.20	....
Cowan, William Kevin	29,390.63	3,095.92
Cressman, Douglas Norman	77,142.25	2,873.81
Cridland, Lorne J.	25,868.34	....
Crosthwaite, Michael	73,572.00	....
Cruickshank, Arlene Sherry	20,120.81	....
Custer, Andrew C	26,877.91	....
Dahl, Keith	28,116.00	....
Daku, Neil	23,160.00	....
Daley, Ann E. (Kate)	26,326.36	....
Dalke, David A.	36,578.65	2,942.71
Danyluk, Dan S	28,441.21	....
Debruin, John W	26,281.75	....
Debusschere, Alan	32,964.27	....
Decker, Philip G.	25,681.92	....
Dehnke, K. Gail	32,843.56	....
Delanghe, Peg	20,328.56	....
Department of Parks, Recreation and Culture	1,843,227.46	....

Parks, Recreation and Culture (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Desjarlais, Denise	32,652.00	....
Desjarlais, Henry J.	44,384.48	....
Despins, Debra	21,403.54	....
Dillabaugh, Kenneth G.	27,235.12	....
Dixon, Joan C.	21,853.28	....
Dobson, Dwight W.	30,660.00	....
Dodge, Carman	29,662.32	....
Donovan, Patricia Ann	41,172.00	2,186.33
Dorosh, Dave M.	27,472.17	2,268.80
Douslin, Richard	28,034.55	....
Dufour, Lynne M.	21,281.84	....
Duncan, Allen H.	40,212.00	....
Duncan, Ross A.	51,852.00	2,144.36
Duncombe, Russel J.	43,770.54	....
Dunlop, Alex R.	21,222.63	....
Durbin, John Kenneth	40,437.44	....
Dybwad, Carmen L.	44,872.12	....
Dyck, Norman L.	23,944.00	....
Dye, Dwayne Allan	43,716.00	....
Dzida, Cheryl D.	26,067.03	....
Easton, Randi	22,935.03	....
Edquist, Ferdinand T.	28,536.00	....
Edwards, John Donald	31,501.24	2,455.73
Ehman, Dwight A.	42,660.00	....
Emisch, Brenda L.	26,354.84	....
Engele, Denis Henry	36,624.00	....
Enmark, Greg D.	40,572.00	....
Ens, Donald Keith	29,604.00	....
Erickson, Ronald Wayne	36,374.00	2,584.07
Ernst, Gerald L.	29,832.00	....
Everett, Murray E.	40,356.00	2,031.52
Farrow, Veronica	23,133.89	....
Fenwick, Don R.	27,065.31	2,020.66
Ferguson, David Stanley	30,660.00	....
Ferland, Marcel O.	27,822.60	2,227.43
Fingler, Glenn	27,266.72	....
Finley, Robert	25,964.98	2,347.43
Fiske, Shirley A.	20,532.00	....
Fontaine, Norman	27,000.00	....
Ford, Frederick R.	22,732.38	....
Forrest, Sherri Lynn	22,656.00	....
Franke, Linda	23,561.70	....
Frey, Gordon E.	43,716.00	....
Frohaug, Carl	31,503.96	....
Gabel, Clark L.	45,252.00	2,058.60
Gagnier, Brenda I.	24,816.00	....
Galloway, Lyle	36,624.00	2,351.02
Gamwell, Robert C.	46,224.00	....
Gardiner, Edward	24,276.00	....
Gardiner, Robert H.	27,501.00	....
Gaudry, Joseph	32,856.00	....
Germann, Carlos	43,540.81	....
Gervais, Joan M.	22,087.66	....
Giesbrecht, Larry	36,762.29	....
Gillich, Andrew	25,500.00	....
Glasser, Gerald G.	27,708.00	....
Glasser, Robert D.	43,572.00	2,374.60
Goett, Richard R.	32,529.67	....
Gollop, Mike	28,254.00	3,262.48
Golly, William Stuart	36,636.00	2,624.81
Gorniak, Carolyn M.	28,489.39	....
Grainger, Robert	26,383.69	....
Gray, Gordon Lorne	32,856.00	....
Greif, Genevieve	25,601.76	....
Gruszka, Fernanda	43,087.41	....
Guard, Lynn L.	23,424.00	....
Gulkiewich, Ernest	23,973.13	....
Gustilov, Dawn M.	23,230.60	....
Hagley, Joan M.	20,664.00	....
Hainstock, Keith E.	38,317.10	....
Hamilton, Janette	33,552.00	2,535.96
Hanline, David William	31,532.10	....
Hanna, Margaret	33,120.00	....
Hanson, Robert A.	26,627.13	....
Hardie, Rodney W.	49,064.29	2,868.48
Harris, Edward H.	26,448.00	....
Harrison, Gary	28,589.96	....
Harrison, Thomas Edward	42,280.06	2,283.15
Harty, Dwayne John	35,808.00	....
Harvey, David Andrew	40,783.68	4,239.68
Haugen, Arthur	26,235.73	....
Haughian, Phillip	29,864.00	....
Haus, Janis K.	29,010.00	....
Hayes, Lyle James	43,716.00	....
Haynee, Lona Rae	21,481.43	....
Hedger, Hugh Harold	36,264.00	....
Hegedus, Leslie A.	33,830.06	....
Herasymiuk, Ernest J.	22,439.58	....
Heron, Allan K.	46,572.00	3,367.45
Hersche, Robert	51,684.00	....
Hill, Paula	37,296.00	3,073.19
Hjertaas, Dale George	40,392.00	....
Hlady, Marvin	29,325.00	2,025.08
Hoare, George S.	36,300.00	....
Holmes, Brian D.	29,668.80	....
Honch, Dick R.	29,832.00	....
Honig, Glenn O.	28,109.67	....
Horn, Hart W.	52,064.84	....
Hovdebo, Janice R.	27,456.00	....
Howard, Heather	29,880.00	....
Howard, John Lawrence	40,392.00	5,638.61
Hubic, Michael A.	25,959.47	....
Hug, Stephen	27,639.07	....
Hugel, John Michael	35,532.00	....
Hunt, Hugh Maurice	52,959.12	....
Hunter, Dennis M.	26,275.61	....
Hutchinson, Richard	43,391.08	....
Hyde, Stephen Arthur	30,662.43	....
Ives, Jerry D.	40,140.39	....
James, Paul C.	29,957.16	....
Janke, Barbara J.	26,601.12	....
Janke, Darwin	29,982.08	....
Janke, Harvey M.	30,687.00	....
Jensen, Ronald Eldor	27,456.00	....
Jessop, Daryl William	36,624.00	....
Jijian, Barry D.	29,880.00	....
Jiricka, Richard	48,116.06	....
Johnston, Bernie W.	23,995.60	....
Johnston, Lynne V.	35,029.57	....
Jones, Shelley L.	23,896.44	....
Jones, Stanley M.	27,480.65	2,672.39
Jonsson, Jon O.	54,018.50	....
Jors, Ingrid R.	24,165.40	....

Parks, Recreation and Culture (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Jost, Frederick A. (Rick)	28,805.54	....
Keel, Jack Warren	36,624.00	....
Keller, Dora L.	43,479.73	....
Kelly, Kelvin Marshal	27,456.00	....
Kelly, Kenneth E.	41,706.00	....
Kenway, Thomas J.	31,009.14	....
Kidd, Robert	34,896.00	....
Killaby, Marlon Glen	39,272.66	2,631.59
Kinnear, John David	34,206.00	....
Kirby, Calvin J.	58,933.59	....
Klassen, Dawn Kathryn	22,656.00	....
Klassen, Marlon Keith	37,478.00	....
Knoblauch, Dennis	25,500.00	....
Koch, Walter O.	32,520.00	....
Kolosky, Wesley D.	47,352.19	2,608.71
Korpess, Roy A.	32,179.04	....
Korvemaker, E. Frank	42,000.00	....
Kosowan, Adam L.	46,302.00	....
Kost, Walter P.	23,838.31	....
Kowal, Edward H.	40,392.00	....
Kreba, Robert H.	26,991.00	....
Krueger, Natalie A.	24,881.62	....
Kryzanowski, Michael R.	30,556.54	2,421.19
Kuntz, Georgina A.	22,656.00	....
Kupchyk, Ernest Michael	41,136.27	2,385.30
L'Heureux, Edward W. J.	27,456.00	....
Laborde, Neil Edmund	34,920.00	....
Laitres, Yvonne M.	24,008.34	....
Laliberte, Ernest J.	25,500.00	....
Lalonde, Robert	32,312.00	....
Lambert, Gene	52,812.00	....
Langford, Lynda L.	40,900.72	....
Larocque, Rita Marie	21,055.22	....
Larson, Glenn S.	20,397.69	....
Lasuita, Lorne M.	43,800.51	2,036.70
Laxdal, Thomas G.	37,865.72	....
Lee, Curtis E.	26,392.83	....
Lensen, Lyle G.	33,064.58	....
Lesperance, Michelle	21,558.00	....
Liaw, Wen K.	40,392.00	....
Lidstone, Allan	37,716.00	....
Lightfoot, Wayne M.	42,336.00	....
Lindenas, David G.	43,287.00	....
Little, Murray T.	50,424.00	....
Littlechilds, James Ray	30,915.44	....
Lix, Lorraine L.	23,406.51	....
Loef, Calvin	38,664.77	....
Loffler, Richard F.	30,630.00	....
Longmuir, Raymond J. R.	34,629.00	2,151.36
Longpre, Glen A.	32,470.48	....
Lord, Arthur J.	43,841.28	2,677.06
Lowenberger, Frederick A.	37,448.27	2,642.37
Lozinsky, Kenny Franklin	52,797.06	....
Lucas, George D.	40,660.00	....
Lueken, Cameron	26,705.11	2,849.04
Lundquist, Donna M.	27,276.59	....
Lungull, Eric	39,508.82	....
Luzny, Wade	34,992.72	....
Lynd, Ross	36,396.40	....
MacAulay, Donald J.	49,368.00	....
MacAuley, Angus J.	58,372.50	....
MacAuley, Keith R.	29,387.29	....
MacDonald, William	26,642.23	....
MacKay, Andy E.	25,834.15	....
MacKay, Darrel R.	23,715.44	....
MacLean, Barbara L.	36,820.00	3,511.88
MacLennan, Ross R.	71,724.00	2,310.79
Macyszyn, Alex	29,220.00	....
Malach, David	33,510.32	....
Marinos, Len M.	21,805.43	....
Marion, Lise C.	31,251.98	....
Markoski, Brenda J.	28,447.21	....
Marr, William A.	60,492.00	....
Martin, A. Bruce	42,143.00	....
Martin, Armand R.	49,237.37	....
Martin, Irvine S.	32,886.58	....
Mason, Bradley R.	31,323.78	....
Masserey, Laurier	28,980.00	....
Mather, Gary J.	41,172.00	....
Matthies, Nolan	52,812.00	....
Maxwell, Hon. Colin	28,326.88	4,788.01
Maynard, Ronald	31,803.92	....
Mazil, Gertrude E.	28,991.49	....
Mazur, Douglas H.	60,492.00	5,562.02
McCormick, Kenneth	28,629.27	....
McCutcheon, Allan	37,584.00	....
McCutcheon, John	36,624.00	....
McDonald, Caroline F.	21,907.20	....
McEachern, Robert D.	42,218.60	....
McGill, Daniel J.	28,797.29	....
McInnes, Donald G.	25,776.62	....
McIntosh, Susan M.	22,912.59	....
McKay, Donald W.	30,318.06	....
McKee, Darlene S.	32,856.00	....
McKenzie, Grace Lucille	35,088.00	....
McLachlan, Michele	25,032.50	....
McLeod, William F.	30,660.00	....
McMurchy, Ian A.	33,840.00	....
McNaughton, Joanne E.	22,656.00	....
McWhirter, Lloyd G.	33,947.78	....
Medhurst, Bruce W.	49,368.00	2,574.97
Mehling, Julie D.	21,177.57	....
Melinchuk, Ross Wayne	38,929.00	6,415.46
Melit, Lawrence	26,991.00	....
Melnychuk, Ken W.	32,441.27	....
Melnyk, Sharon A.	20,708.02	....
Merasty, Stanley Bruce	29,848.85	....
Merkowsky, Jennifer Jean	31,516.00	2,494.26
Merth, Donald F.	45,504.00	....
Messner, Ken	30,602.75	....
Mestdagh, D. Marlee	24,816.00	....
Mevel, Denis Joseph	33,840.00	....

Parks, Recreation and Culture (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Michaels, Lawrence M.	22,385.86	2,276.28
Miller, William	28,831.24	....
Minter, Daryl	26,359.25	....
Minter, Terry	30,864.68	....
Misfeldt, Kevin	28,536.00	....
Mitchell, Gregory	29,398.53	....
Mitchell, Wayne P.	33,012.00	....
Mitton, Gina Joy	40,447.20	....
Mohr, Beverly Kathleen	21,819.84	....
Montgomery, Barbara J.	22,592.00	....
Moore, Dennis Richard	41,726.48	....
Mord, Thomas Carl	43,716.00	....
Morin, Sharon M. A.	31,206.39	....
Moshenko, Marlene Evelyn	22,656.00	....
Muir, David J.	31,590.00	....
Muldoon, Joseph	36,360.40	....
Mulhern, John H.	40,392.00	5,701.04
Mulligan, Ryan	30,768.88	....
Murray, Alan R.	52,404.00	....
Murray, Garnet A.	31,886.12	....
Murray, John	34,500.00	....
Murray, Kenneth G.	42 376.00	....
Murray, Lee	26,930.40	....
Naftel, Paul C.	60,492.00	....
Nakonechny, David E.	29,077.32	....
Nalewany, Anna	29,880.00	....
Neggers, Carl	36,776.70	....
Neil, Gary S.	26,025.62	....
Nelson, Corrinne	36,540.41	....
Nelson, Thomas Patrick	54,300.00	....
Nelson, Walter Larry	38,528.24	....
Nemeth, Rosemary A.	29,032.46	....
Ness, Ken	29,734.98	2,483.18
Neuert, Kelvin	25,914.50	....
Neuman, Timothy J.	25,648.95	....
Newstead, Wayne	25,563.84	....
Nick, T. James	35,256.00	....
Nisbet, Virginia M.	32,916.00	....
Noble, David Arnold	51,936.00	2,379.48
Norman, Brenda L.	21,059.01	....
Nupdal, David J.	37,356.06	....
O'Brien, Elizabeth	30,296.27	....
Oberik, Larry G.	26,594.27	....
Oleksin, Eugene	26,897.31	....
Oliver, Robert D.	29,375.47	2,287.40
Oliver, Sydney J.	26,151.08	....
Olson, Conrad H.	31,966.09	....
Olson, Jeff	25,698.35	2,676.75
Olson, Leslie J.	28,258.91	....
Olson, Norvil	27,000.00	....
Orr, Allan M.	26,211.72	2,162.74
Orr, Richard A.	32,210.00	....
Osler, Edward	29,832.00	....
Osowsky, Laura E.	20,096.03	....
Ottenbreit, Joseph	28,479.96	....
Oystryk, Leslie Micheal	35,592.00	2,014.63
Paget, Amy Elizabeth	29,208.86	....
Pandila, Madan	43,716.00	2,174.44
Parkin, Ellaline A.	24,192.27	....
Pasloski, Edwin R.	46,836.45	3,104.07
Patel, Baldevbhai S.	46,188.00	....
Pepper, George Wayne	56,508.00	2,329.65
Perra, Brenda Lee	22,656.00	....
Peterson, Elaine J.	34,728.00	....
Peterson, Kit	40,100.00	2,290.72
Phillips, David W.	43,740.00	2,986.48
Phillips, Del	30,660.00	....
Pingert, Donald W.	33,922.70	....
Plaster, Robert D.	28,693.23	....
Pletz, Larry J.	45,058.32	....
Pocha, Gordon C.	29,220.00	....
Pogany, Rosemarie	23,833.05	....
Pogorzelec, John R.	25,916.83	....
Polowniak, Berneice	28,980.00	....
Powder, Peggy L.	20,244.00	....
Powell, David	48,144.00	....
Powell, R. Graham	44,173.32	....
Preston, Carolyn	25,086.51	....
Provencher, Gary	27,930.84	....
Pugh, Garth C.	38,601.25	....
Quinney, V. Gail	21,570.00	....
Radke, Darlene Ruth	27,708.00	....
Redden, Kevin J.	26,670.01	....
Reed, Robert J.	32,686.32	....
Reich, Michele R.	23,018.45	....
Reid, Bruce J.	26,577.01	....
Reimer, Elvin	31,262.68	....
Rempel, Larry D.	25,769.78	....
Reiger, Heather I.	25,168.00	....
Ries, Cheryl Ann M.	25,066.67	....
Rincker, June M.	35,584.71	....
Roberts, Robert H.	27,465.00	....
Robin, Michelle	30,660.00	....
Robins, Marlene R.	26,616.00	....
Robinson, Douglas	29,931.91	....
Robinson, Sharon G.	27,293.06	....
Rock, Terrence W.	40,392.00	....
Rogers, Keith A.	70,140.00	6,465.00
Roh, Donna J.	29,732.70	....
Rolles, Glen P.	51,729.00	4,571.97
Roney, Darrell W.	28,760.88	....
Roney, Keith	33,552.00	....
Roper, Louise M.	37,476.12	....
Rowland, Daryl Brett	33,657.88	....
Royer, Leroy M.	40,392.00	....
Rule, Linda	22,868.00	....
Rumancik, John A.	28,753.08	....
Runge, Wayne J.	45,564.00	....
Rychlo, Greg	30,761.04	....
Sanden, Richard T.	33,159.10	....
Sanderson, Henry E.	32,160.00	....
Sarnecki, Antoni L.	38,856.00	....
Sawchyn, William W.	46,944.00	....
Scheelhaase, Cameron G.	44,304.00	3,012.13
Schick, Wayne K.	42,000.00	....
Schiefner, Larry E. P.	21,041.30	....
Schiefner, Steven D.	41,124.00	....
Schmalz, Colette	26,957.64	....
Schmidt, Adam P.	40,392.00	....
Schmidt, Arnie E.	29,517.33	....
Schmidt, Connie J.	22,656.00	....
Schonhoffer, Barbara L.	30,564.00	....

Parks, Recreation and Culture (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Schultz, Dennis A	29,880.00	....
Seguin, Randolph H	36,576.00	....
Seiferling, Jamie C	26,145.68	....
Seifert, Brant	26,374.07	2,196.87
Senik, Robert N	28,742.18	....
Settee, Adelaide F	21,084.00	....
Shaw, Janice	20,669.91	....
Sheldon, Glenn T	28,980.00	....
Sherratt, Dennis	57,636.00	3,407.48
Shurgot, Gail	25,436.04	....
Shussel, Rick A	36,624.00	....
Siegele, Kent F. R	25,983.12	....
Simpson, Trudy L	23,491.59	....
Slater, Lawrence J	25,695.20	....
Slater, Randy D	26,863.42	....
Slinn, Doreen E	29,880.00	....
Smith, Bruce L	37,723.53	....
Smith, Deborah L	31,168.68	....
Smith, George S	22,819.39	....
Smith, James B	30,863.71	....
Smith, James R	25,500.00	....
Smith, Marilyn J	42,198.33	....
Smith, Richard	28,980.00	....
Smith, Shaun	35,632.80	....
Smoliak, Gordon F	27,981.66	....
Snow, Edward J	29,832.00	....
Sommerfeld, Karla J	32,259.00	....
Spurling, Brian E	48,840.47	....
St. Amand, Emile J	50,904.00	2,021.77
Stadnyk, Sonia A	29,832.00	....
Stanley, Lawrence William	46,416.00	....
Stenzil, Robert J	45,501.86	2,532.86
Stilling, Richard A	36,624.00	....
Stoddart, Robert J	38,796.00	....
Storer, John C	48,972.84	....
Straza, Erica E	20,692.27	....
Stubbington, Barry W	40,476.00	....
Sukava, Larry Frank	53,274.36	....
Swanson, Mervin Eric	52,959.12	4,685.91
Swenson, Lorne C	30,660.81	....
Swystun, Terry H	44,579.97	....
Szypulski, Linda M	20,903.83	....
Taylor, Douglas A	26,030.23	....
Taylor, Muriel R	20,664.00	....
Tellier, Maurice J	35,840.00	....
Terry, Douglas S	27,456.00	....
Tether, Barry F	31,451.98	....
Thiessen, Donald A	25,500.00	....
Thomasson, Vivian	35,004.00	....
Thompson, John D	46,388.00	....
Thompson, Monty	29,220.00	....
Thompson, Rodney Lee	38,796.00	....
Tillie, Ronald W	35,748.00	....
Tillus, Gloria	20,203.60	....
Timm, Iris A	22,656.00	....
Tod, Robin D	27,651.79	....
Todd, Ronald J. L	36,624.00	....
Toews, Raymond P	32,029.38	....
Toews, Wesley J	31,850.24	....
Tokaruk, Bradley D	27,661.11	....
Tokaryk, Tim	27,681.00	....
Toppings, Floyd A	27,738.24	....
Touet, Terrence Roy	30,660.00	....
Tourand, Paul	28,980.00	....
Townend, Douglas C	29,880.00	....
Trischuk, Gordon W	37,394.67	....
Trottier, Tim	31,142.00	....
Tucker, Mary Diane	43,272.00	....
Twanow, Joseph M	28,487.33	2,136.50
Twardochleb, Norbert J	36,668.24	2,249.79
Usiskin, Len L	26,500.71	....
Vallevand, Shirley	22,656.00	....
Vance, Wendy A	23,964.59	....
Vandall, John Peter	43,716.00	....
Vandermey, Shelleen	54,174.00	....
Varley, Joan	29,283.00	....
Walker, Edward F	41,268.00	....
Wall, Audrey G	26,396.00	....
Wallace, Robert G	40,777.00	....
Wallin, Lyle A	30,660.00	....
Walter, Bruce L	38,796.00	4,469.54
Walton, Douglas G	41,052.00	....
Ward, Carol J	21,586.85	....
Wasylenchuk, Victor	28,830.00	....
Waters, Karen L	27,467.67	2,389.47
Watts, Cheryl L	21,613.02	....
Waugh, Ronald	25,931.15	....
Webb, David Randy	33,956.52	....
Webster, Brent	28,586.29	....
Weild, Bruce	29,960.00	....
Weins, Ted Wesley	40,392.00	....
Weir, Harvey	36,300.00	....
Weir, John B	34,863.00	2,417.49
Weisgerber, Glenda Jayne	25,123.32	....
Werry, William C	50,239.14	3,195.94
Westlake, Gerald	25,691.51	....
Whalley, Stephonia F	23,889.50	....
Wiegers, Kathryn J	39,471.00	....
Wig, Brent	28,331.27	....
Wight, Ronald W	51,097.00	....
Willard, Bruce	26,722.07	....
Wilson, Donna L	26,561.86	....
Wilson, Floyd U	43,716.00	....
Wilson, Perry	25,500.00	....
Wiltse, Earl R	42,040.16	3,548.42
Winter, Linda Janet	33,019.72	....
Wisser, Kerry D	31,840.44	....
Wolbaum, Gloria	23,928.00	....
Wood, Lisa Ann	33,675.00	....
Wood, Sharon	44,148.00	....
Woodcock, Brian F	63,617.01	....
Woodcock, Douglas Scott	44,412.60	2,735.22
Wright, Brian G	31,242.90	....
Wright, Richard Wayne	31,427.56	2,128.38
Wrishko, Kerry	28,216.00	....
Wyatt, Dale	26,481.58	....
Wyatt, Gary L	52,548.00	....
Young, John Merlyn	41,172.00	....
Young, William	33,072.00	....
Yungwirth, Francis	25,656.64	....
Zakreski, Gordon	36,770.36	....
Zaran, Wendy	21,756.00	....
Zelmer, Wayne	45,456.00	2,062.83
Zielke, Randy	29,488.62	2,626.59
Zimmer, William B	31,470.00	2,549.14
Zuck, Garry	26,494.16	....
Payees under $20,000.00	2,736,105.94	....

Parks, Recreation and Culture (Ordinary Expenditure) Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

Other Travel:		
Air Canada		87,327.75
Band City Aviation		4,794.94
Central Vehicle Agency Revolving Fund		143,687.21
Doerksen, Kelly R.		2,141.16
Duck Mountain Lodge Inc.		2,205.35
McGaffin, Stan		2,553.55
Minister of Finance		2,397.83
Relax Inns (1975) Ltd.		3,482.50
Saskatchewan Property Management Corporation		2,408,941.03
Shanner, Dwight		2,014.36
Sheraton-Cavalier		8,604.00
Tether, Michael S.		2,236.52
Payees under $2,000.00		589,720.71
	$ 25,020,674.00	**$ 3,531,185.88**

Other Expenses:

Ace Explosives (Sask) Ltd.	$ 15,054.15
Acklands Ltd	12,479.90
Airquest Resource Surveys Ltd	39,000.31
Athabaska Airways Ltd.	64,342.42
Baran, Fred M.	10,052.90
Baraniski, Vincent	14,385.00
Bell Technical Services	18,313.32
Bell, Carol Gay	13,938.92
Buckwold's Ltd	10,593.65
Canadian Corps of Commissionaires	42,506.01
Centax	25,648.89
Clarke, William	20,352.01
Commercial Revolving Fund	3,692,814.83
Computerland	46,940.22
Crestline Coach Ltd	11,891.80
Dennison Manufacturing Canada Inc.	38,313.20
Department of Parks, Recreation and Culture	361,759.86
Derges-McPhadden Office Products Ltd.	65,830.63
Digital Equipment of Canada Ltd.	11,820.00
Dome Media Buying Services Ltd	123,954.82
DRG Globe Envelopes	19,261.73
Drover, Mary E.	23,176.12
Environmental Systems Research Institute	95,066.63
Esso Petroleum Canada	11,805.48
Evans, Jack	19,320.00
Federated Co-operatives Ltd.	34,103.69
Finke, Kurt A.	26,200.00
Fish & Wildlife Development Fund	2,141,723.00
Forbes Anderson Press Ltd	17,627.96
General Recorders Wascana	11,078.41
Geographic Air Survey Ltd.	58,908.96
Geraghty, Paul	25,032.30
Hanson, Douglas H.	10,000.00
Helgason, Johannes	28,241.17
Highways Revolving Fund	10,353.93
Hunters Sport Shop Ltd	16,085.09
International Forest Search Ltd.	10,521.00
James C. McPherson Consultants Ltd	10,106.28
Jeffrey, Don	17,356.36
Kodak Canada Inc.	24,514.46
Krozser, Kit	11,026.59
Laframboise, Marilyn	17,868.80
Lee, Wee	12,125.00
Lloyd Libke Police Sales — 545465 Ontario Ltd.	13,557.50
Longpre, Colin	18,909.20
Malberg Industrial Corporation	11,922.84
Management Systems Ltd.	35,298.24
Marshall, John	13,009.60
Mercury & Marine Sales Ltd.	10,585.08
Mercury Graphics Corporation	42,968.84
Midwest Litho Ltd	70,482.61
Minister of Finance	14,610.79
Murray, Ronald	19,484.20
Museum of Natural History Associates Inc	16,008.18
Northland Office Equipment Ltd.	17,815.89
Olson's Ventures	147,192.14
Organization of Saskatchewan Arts Council	15,000.00
Par Industries Inc	40,865.29
Peerless Garments Ltd	31,374.20
Porter, Brent	14,775.00
Prairie Flying Service	21,735.81
Prime Computer of Canada Ltd.	73,641.87
Printcraft Ltd	10,459.91
Prokopetz, Gordon	24,000.00
R. Nicholls Distributors Inc	18,750.05
Racketeer's Sport Shop Ltd. and Pacesetter Swim & Gym Wear Inc.	39,649.00
Receiver General for Canada — Environment Canada	46,613.57
Reliable Stationers Ltd	15,278.27
Resource Protection & Development Revolving Fund	36,630,037.90
RL Crain Inc	12,816.05
Roberts & Poole Communications	343,613.04
Roots	189,730.88
Sask. Tel — C.M.R.	1,035,106.63
Saskatchewan Auto Fund	48,157.85
Saskatchewan Computer Utility Corporation (SaskComp)	327,170.48
Saskatchewan Government Printing Co.	89,009.49
Saskatchewan Housing Corporation	27,237.91
Saskatchewan Organization for Heritage Languages	16,000.00
Saskatchewan Power Corporation	144,603.67
Saskatchewan Property Management Corporation	10,023,627.69
Saskatchewan Public Service Commission	30,477.61
Saskatchewan Transportation Co.	13,378.18
Saskatchewan Water Corporation	277,269.00
Saskatchewan Wheat Pool	69,293.84
Seaman, Neil	10,561.67
Signal Industries Ltd.	27,738.81
Smith, Wade J.	14,405.99
Smokey Lake Tree Planters Inc.	323,949.27
Southam Paragon Graphics	46,197.24
Spafford, Sarah	26,814.19
Stevenson, Kellogg, Ernst & Whinney	20,967.06
Stone, Croft, Hutchinson Architects Ltd.	10,000.00
Success Office Systems	25,810.74
Supply Agency Revolving Fund	10,786.78
Systems Division Revolving Fund	20,639.50

Parks and Renewable Resources (Ordinary Expenditure) Payments — *(Concluded)*

Other Expenses: — (Concluded)

Thomas, Marvin	12,364.49
Tunney, Padraig P	12,833.07
Tydac Technologies Inc	15,000.00
University of Saskatchewan	17,345.87
Valley Feeds Ltd	12,517.96
Westbridge Computer Corporation	64,534.96
Wildlife Control	11,184.71
Winroc Corporation	11,621.79
Woodlands Enterprises Ltd	19,840.00
Payees under $10,000.00	2,521,515.59
	$ 60,589,642.79

Commercial Revolving Fund Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Aldred, Budd J	$ 30,060.42	$ ....
Amundson, Dale L	27,069.19	....
Baird, Robert	26,250.06	....
Barisoff, Tom G	27,429.09	....
Barna, Joanne L	25,424.06	....
Barnett, Leo F	25,237.21	....
Bertalon, Frank S	24,828.11	....
Bleich, Clifford	26,479.23	....
Bozak, Robert W	31,155.58	....
Breti, Brian J	23,633.73	....
Brown, Telford	28,508.91	....
Brownlee, James E	27,063.92	....
Buckingham, Blair	28,641.25	....
Cameron, Clifford E	30,862.31	....
Carlson, Renny	20,957.43	....
Chamberlain, Dennis A	27,871.34	....
Charette, Joseph Tom	23,448.00	....
Crawford, Janice R	24,816.00	....
Currie, Gordon E	25,840.46	....
Currie, John W	29,556.00	....
Department of Parks, Recreation & Culture	4,735,873.65	....
Douglas, Dwayne E	22,639.00	....
Dressler, Brian L	23,340.53	....
Duhaime, Francois J	22,167.00	....
Eddy, Richard M	29,398.86	....
Flavell, Guy	31,433.00	....
Foote, A. Lorraine	24,450.98	....
Foraie, Merle	27,050.47	....
Franklin, Roger S	51,220.80	....
Galger, Brian	30,088.57	....
Gallagher, Lin E	33,058.40	....
Gerbrandt, Marvin M	33,876.00	....
Gray G. Earl	26,095.77	....
Greggains, Walter William	25,572.00	....
Grisdale, Dean M	26,493.25	....
Gurgul, Aleksander	25,968.00	....
Harrison, Clifford M	26,902.40	....
Healy, Elisabeth T	23,640.93	....
Herbison, Robert G	43,716.00	....
Hook, Doreen	36,404.00	....
Ingell, Carol	30,000.00	....
Ireland, William Garnet	30,216.00	....
Keyser, Charles A	28,627.70	....
Kovar, Kelly	25,734.07	....
Kurtz, Anthony H	23,508.23	....
Levasseur, Frieda C	22,144.00	....
Loftus, Kelly	28,828.00	....
Lowe, John	25,407.16	....
Luker, John	26,580.35	....
MacLeod, John A	24,816.00	....
Miller, Hal L	24,653.62	....
Miller, Mervin	29,160.00	....
Muir, John W	32,206.68	....
Nichol, Vernon Frank	24,801.26	....
Nieswandt, Nancy	20,423.08	....
Omoth, Kevin	29,605.82	....
Phillips, Donald N	21,553.57	....
Pickering, Richard	21,942.81	....
Popiuk, Leslie M	25,705.42	....
Prosser, Denzil	27,324.00	....
Reeve, Marie D	27,708.00	....
Reti, Charles S	25,575.66	....
Riendeau, Ian M	23,131.88	....
Ross, V. Darlene	23,052.00	....
Sauer, Jill Anne	33,904.20	....
Schroeder, Nick	28,515.65	....
Schwanbeck, Bruce	24,837.03	....
Senft, Dennis	25,670.23	....
Shuya, Margaret	22,686.00	....
Springinotic, Patrick N	26,335.39	....
Sullivan, Lorne A	26,459.00	....
Sweezey, Randy H	22,806.71	....
Tames, Gerald	22,777.57	....
Todosichuk, Agnes W	23,637.56	....
Toth, Kenneth R	25,211.02	....
Treso, Leslie G	26,196.00	....
Tulloch, David	26,479.00	....
Weatherbee, Kevin	26,216.38	....
Weinberger, Kevin P	28,062.21	....
Wihak, Mary-Anne	33,766.00	....
Woytuik, Dawn M	20,948.52	....
Wu, Joe K	32,222.00	....
Yanish, Dave	25,580.55	....
Zalinko, Barbara J	32,439.00	....
Payees under $20,000.00	468,606.65	....
Other Travel:		
Saskatchewan Property Management Corporation	....	644,943.57
Payees under $2,000.00	....	47,459.28
	$ 7,460,583.89	**$ 692,402.85**

Commercial Revolving Fund Payments — *(Concluded)*

Other Expenses:

A-1 Tank Cleaners (1981) Ltd.	$ 35,560.99
Acklands Ltd	29,732.13
Brandt Industries Ltd	121,387.01
Chase McKay Business Systems	90,115.69
Crane Supply	29,049.74
Crownpaper	17,316.95
Cypress Septic Service	20,431.54
Dairy Producers Co-op. Ltd	18,961.14
Department of Parks, Recreation and Culture	223,762.48
Dowie Quick Print Ltd	13,766.83
Federated Co-operatives Ltd	70,493.94
General Paint Division of Reed Inc	34,129.92
Hakes, Peter	14,624.80
Hudson Bay Co-operative Ltd	15,807.03
Hudson's Bay Co	19,530.18
I C G Liquid Gas Ltd	59,975.02
Kemsol Products Ltd	34,428.51
Ken's Sanitary Services	22,993.07
La Ronge Sales & Service Ltd	17,778.80
Lambert Electric Ltd	20,495.91
MacDonalds Consolidated Ltd	23,177.02
Matthew, William	11,000.00
Miller's Septic Tank Service	18,716.97
Minister of Finance	56,087.72
Motherwell Foods Ltd	17,266.02
Palm Dairies Ltd	11,494.37
Perth's (Brandon) Ltd	25,046.51
Peter Lafleur Building Materials Ltd	13,707.66
Prairie Industrial Chemicals Inc	10,663.46
Price Daxion	12,024.95
Printcraft Ltd	10,080.05
Quandt Enterprises Ltd	46,845.83
Reed Ford Tractor Sales Ltd	35,872.10
Reed Stenhouse (Insurance) Brokers	118,050.00
Resource Protection & Development Revolving Fund	17,389.25
Sask Tel — C.M.R.	89,834.15
Saskatchewan Power Corporation	530,266.39
Saskatchewan Property Management Corporation	187,909.29
Scott National Co. Ltd	23,360.83
Shellstone Disposal Service Ltd	12,063.27
Southam Paragon Graphics	12,353.65
Sunspun Food Service	17,121.12
Superior Propane Inc	21,149.52
Swift Sanitary Service	10,401.00
Thomson Meats Ltd	36,494.53
Vern's Pump House Ltd	13,391.81
Wayne Temple Building Material Ltd	10,517.54
Wlaswich, Harry	15,230.00
York Beverages Ltd	11,695.65
Payees under $10,000.00	1,077,870.39
	$ 3,407,422.73

Resource Protection and Development Revolving Fund Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Barton, Hazel Mildred	$ 24,816.00	$ ....
Bear, Dale	33,830.24	....
Bell, Robert C	31,956.00	....
Bishop, Ian J	24,795.69	....
Blixrud, Floyd M.	22,995.00	....
Braaten, Marie A.	24,674.52	....
Campbell, Duncan J	38,582.13	....
Campbell, Mark E.	35,114.76	4,277.28
Chenier, Leon Anthony	31,956.00	....
Conacher, Glen A.	44,284.00	....
Cook, Raymond	31,336.68	....
Crawford, Glen E	29,220.00	....
Daniels, George	24,924.00	....
Dean, Edward Louis	40,426.64	....
Department of Parks, Recreation & Culture	4,932,829.66	3,002.80
Dinney, Wallace J.	24,336.76	....
Dzioba, Nellie	20,076.00	....
Edwards, George D.	31,956.00	....
Fedoruk, Arnold M.	23,700.66	....
Firefighters Wage Account	3,795,185.06	....
Fraser, Michael	35,848.68	....
Giesbrecht, Caron	26,073.43	....
Gorham, Keith E.	48,037.53	....
Gregg, Cherie	23,974.42	....
Hadden, Donald M.	41,725.29	2,591.85
Hamilton, Gerald A.	30,549.15	2,087.70
Harvey, Martin D.	31,956.00	....
Hook, Norman A.	41,806.86	....
Labach, Marlon G.	33,150.01	2,419.37
Laviolette, Walter	23,073.42	....
Levesque, Linda Helen	24,816.00	....
Mar, Gordon V.	24,214.97	....
McKenzie, Dennis J	26,945.20	....
Morin, Mervin P.	25,824.00	....
Richards, William L.	29,475.07	....
Rule, Christopher S	29,712.05	....
Silzer, Phyllis	23,585.32	....
Simonot, Gilbert R	31,791.80	....
Taillon, Brian J	34,207.96	....
Walker, Jeff L	25,424.37	....
Willis, Wayne	25,297.07	....
Young, Allen	20,520.54	2,610.77
Young, Lesa M	25,322.22	....
Zablocki, Rose	22,656.00	....
Zaleschuk, Darlene R	23,928.00	....
Payees under $20,000.00	816,448.57	....
Other Travel:		
Ainsley, Joseph T. R. (Ted)	....	2,783.35
Air Canada	....	5,750.60
Athabaska Airways Ltd	....	3,608.95
Bauer, Ron	....	2,521.10
Christensen, James	....	2,377.56
Hildebrand, Richard	....	2,045.26
Howey, Casey	....	2,898.88
Isinger, Bernard	....	5,144.55
Koivisto, Glenn R.	....	2,230.69
Koob, Murray M.	....	2,823.03
Korol, Brad	....	2,250.21
Maczek, Paul D.	....	3,029.85

Resource Protection and Development Revolving Fund Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	Travel
McCormick, Kenneth	....	2,401.59
Nordic Lodge	....	2,889.00
Rudy, Barry	....	2,609.50
Saskatchewan Property Management Corporation	....	6,359,060.09
Sevigny, Richard	....	2,042.11
Sheldon, Glenn T.	....	3,447.26
Stecyk, Larry	....	2,546.71
Young, William	....	2,299.31
Payees under $2,000.00	....	102,131.34
	$ 10,813,359.73	**$ 6,533,879.71**

Other Expenses:

AA-1 Trailer Hauling Ltd	$ 17,765.10
Aallcann Wood Suppliers	21,980.82
Abitibi Helicopters Ltd	285,500.25
Acklands Ltd	10,384.47
Aero North Aviation	49,743.89
Agri-Comm Systems	28,484.77
Air North Ltd	17,082.00
Air Ronge Grocery & Gifts	11,808.55
Air Spray Ltd	21,443.86
Albrecht Construction	12,740.00
Alfa Engineering Ltd	10,000.00
Alpine Helicopters Ltd	144,174.52
Amtrak Communications Ltd	19,302.80
Antonini & Sons Ltd	10,025.00
Arcand, Leo	13,215.95
Associated Helicopters Co. Ltd	552,182.17
Athabaska Airways Ltd	1,276,130.18
B. N. Stores 1985 Ltd	66,365.15
Back, Reg	13,535.60
Back, Ronald	22,324.50
Beaver Lumber Co. Ltd	16,115.46
Berlin Contracting	95,937.12
Bighorn Helicopters Inc	136,153.91
Bird's Confectionary	12,775.23
Bombardier Industrial Equipment Division	10,925.71
Brekmar Industries Ltd	44,902.52
Brent Construction Ltd	10,085.48
Brewster Heavy Equipment Rental	43,305.00
Buffalo Narrows Airways Ltd	16,434.06
Buffalo Narrows Airways Ltd	120,296.66
C & M Airways (1985) Ltd	27,620.56
Can-Arc Helicopters Ltd	410,864.30
Caribou Creek Lodge Ltd	21,138.74
Chemonics Industries (Canada) Ltd	618,047.48
Churchill River Trading Post	24,219.11
Clifton Associates Ltd	16,563.01
Con's Construction Co. Ltd	307,360.33
Conair Aviation Ltd	79,773.04
Crane Supply	22,246.73
D. & A. Store Ltd	25,830.77
Dawn Air Ltd	30,443.42
Del Equipment Ltd	17,555.64
Delcan Western Ltd	13,999.08
Department of Parks, Recreation & Culture	651,889.88
Dunmac General Contractors Ltd	178,008.50
Duracell Inc	35,864.00
Eagle Air Services	26,556.69
Edgeworth Helicopters Ltd	392,531.50
Elk Point Drilling Corporation	19,664.70
Esso Petroleum Canada	2,132,907.88
Evergreen Helicopters Inc	677,242.61
Federated Co-operatives Ltd	130,040.64
Field Advance Account	47,220.80
Flying Fireman Ltd	21,611.49
Ford Motor Co. of Canada Ltd	110,185.99
Forest Technology Systems Ltd	88,657.44
Fries Tallman Lumber (1976) Ltd	25,015.24
Frontier Helicopters Ltd	295,066.09
G. W. Trenching & Hauling Ltd	11,069.36
Good Spirit Lake	21,000.00
Goodyear Canada Inc	10,678.02
Government of the Northwest Territories	132,220.59
Green, Stephen R	10,207.16
Hayter Drilling Ltd	65,004.26
Highland Helicopters Ltd	640,645.34
Highways Revolving Fund	20,428.44
Hub City Radio	65,143.81
Hudson Bay Co-operative Ltd	25,799.39
Hudson's Bay Co	584,839.67
Huisson Aviation Ltd	61,485.12
Hunt's I.G.A.	39,116.06
Jackson Air Services Ltd	73,980.09
Keith's Electric	23,060.76
Kerluke Construction Ltd	34,766.33
Kohlman's Machine & Welding Ltd	19,222.55
L. Adelman Construction	40,223.00
La Loche Foods Ltd	40,479.39
La Ronge Aviation Services Ltd	148,584.59
Lakescape International Ltd	29,814.00
Lawrence Dubray Electric Ltd	10,485.46
Lawryshyn, Dennis L	17,400.00
Leblanc & Royle Telcom Inc	28,951.80
Lee's Motor Products Ltd	16,175.18
Lenbrook Industries Ltd	60,687.16
Lewis, Wayne and Lewis, Dale	13,244.96
Liftair International Ltd	250,041.08
Lightning Location & Protection Inc	26,116.57
Little Bear Lake Resort	23,132.22
Lub-T Construction Ltd	29,055.90
M. M. Dillon Ltd	23,784.98
Machula, Steve	40,952.14
Malamute Lodge	10,481.80
Manitoba Culture Heritage & Recreation	30,600.00
Maple Plumbing & Heating Ltd	67,521.13
McNaught Sandblasting & Refinishing	17,200.00
Midwest Helicopters Ltd	87,119.96
Minister of Finance	38,715.54
Mistatim Agri Services Ltd	26,828.95
Mistawasis Band	10,189.92
Mobile Paving Ltd	14,400.00
Motorola Ltd	34,556.89
Nagy Construction Ltd	38,626.59
Nahanni Helicopters Ltd	602,257.59
Nationwide Helicopters Ltd	616,148.72
Nedco-Western Division of Westburne Industrial Ent. Ltd	50,396.52
New Careers Corporation	489,559.81
Newfoundland Department of Forest Resources & Land	376,047.45
Newton Logging	13,084.09
Nipawin Air Services Ltd	177,085.30
North American Lumber Ltd	15,623.48
North Haven Lodge	18,147.99
Northern Mountain Helicopters Inc	167,139.10
Northland Taxi & Freighting	29,609.05
Northway Moving & Freighting Ltd	37,915.00

Resource Protection and Development Revolving Fund Payments — *(Concluded)*

Other Expenses: — (Concluded)

P. A. Aviation Services Ltd.	50,649.90
Pacific International Mapping Corporation	25,320.00
Park Petroleum Services	38,384.02
Parsons Airways Northern Ltd.	95,892.95
PCL-Maxam	24,000.97
Penguin Refrigeration Co. Ltd.	10,562.00
Petro-Canada Inc.	14,683.01
Petro-Canada Products	18,194.93
Pinehouse Airways Ltd.	51,304.33
Pinehouse Lake Co-op Ltd.	66,995.76
Precision Helicopters Inc.	67,085.55
Prince Albert & Northern Bus Lines	20,216.60
Prince Albert Co-operative Association Ltd.	24,974.02
Prince Albert Foundry Ltd.	10,512.23
R & W Electronics (Regina) Ltd.	39,807.76
R. & T. Trucking Co. Ltd.	13,207.90
Radio Supply & Service (1977) Ltd.	10,732.51
Randy's Fly Out Camps	58,131.38
Ranger Helicopters Canada	903,551.10
Receiver General for Canada — Communications Canada	229,899.73
Receiver General for Canada — Indian Affairs & Northern Development	420,434.24
Redhead Equipment Ltd.	42,662.86
Reimer Contracting	10,309.10
Reimer, Ollie	18,908.65
Robertson Trading Ltd.	76,225.05
Roly's General Store	10,880.85
Ruben Transport Ltd.	10,241.22
Russelste [illegible]	19,895.83
S & M Aviation Ltd.	24,783.00
Sask Tel — C.M.R.	219,948.71
Saskatchewan Auto Fund	59,196.43
Saskatchewan Forest Products Corporation	10,407.68
Saskatchewan Government Printing Co.	10,265.7[illegible]
Saskatchewan Power Corporation	87,572.58
Saskatchewan Property Management Corporation	1,077,549.67
Saskatchewan Research Council	15,834.14
Saskatchewan Water Corporation	76,081.75
Saxby Welding & Machine Shop Ltd.	24,659.73
Seepeeseek Camp & General Store	18,393.85
Signal Industries Ltd.	37,247.71
Smeaton Co-op	17,654.00
Snowbird Aviation Ltd.	43,915.95
Stanley Associates Engineering Ltd.	12,500.00
T & C Contracting	34,662.33
Tele-Radio Systems Ltd.	13,877.88
The Do-Den	17,526.67
Timberland Logging Ltd.	29,963.76
Tinker's Enterprises Ltd.	13,501.26
Tison Construction Corporation	13,412.00
Treasurer of Ontario	33,524.33
Treeland Construction Ltd.	187,395.00
Triple S Construction Co. (1981) Ltd.	86,029.74
UMA Engineering Ltd.	13,771.00
Union Helicopters Ltd.	1,239,263.75
United Cabs	25,979.10
Vanco I.G.A.	39,586.84
Vancouver Helicopters	16,586.00
Wajax Industries Ltd.	19,124.28
Wayne Temple Building Material Ltd.	18,729.97
Westburne Engineering & Plumbing Supplies Ltd.	16,673.85
Westeel Agricultural Products	24,786.23
Western Helicopters Ltd.	853,503.25
Weyerhaeuser Canada Ltd.	34,309.96
Williams Lumber & Fuel Ltd.	21,155.53
Winston Grocery	11,182.38
Wollaston Co-operative Ltd.	17,987.83
Woodland Enterprises	177,515.09
Yorkton Flying Services Ltd.	74,323.16
Payees under $10,000.00	1,425,108.51
	$ 24,765,660.06

Provincial Auditor

Administration

Subvote 1

Revised Estimate	**$ 3,230,600.00**	Expenditure	**$ 3,230,377.74**

Salaries	$ 2,438,332.76
Professional and Technical Services	110,943.45
Rents, Insurance and Utility Services	229,755.13
Advertising and Printing Related Expenses	10,488.73
Repairs and Maintenance	14,384.59
Travelling Expenses	155,086.80
Postage, Communications, Freight and Express	26,091.44
Computer and Word Processing Related Expenses	26,312.28
Contractual Services	26,467.31
Stationery and Office Supplies	17,939.87
Scientific and Educational Supplies	10,864.90
Compensation Payments	8,561.99
Pensions and Benefit Payments	144,676.10
Office Equipment	10,326.39
Sundry	146.00
	$ 3,230,377.74

Total — Provincial Auditor	**$ 3,230,377.74**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Ahmad, Mobashar	$ 62,593.40	$ 2,211.14
Atkinson, Brian R.	73,559.76	6,619.07
Black, Robert L.	63,094.06	....
Bohn, Raymond A.	62,593.40	2,578.44
Bucknall, William G.	141,617.66	....
Coward, Laura L.	20,469.99	....
Creaser, Philip M.	62,092.08	2,436.49
Cyrenne, Michelle D.	20,972.78	2,684.67
Dayle, Graham	20,680.29	2,099.18
Diebel, Gary J.	27,707.19	....
Ediger, Merna M.	37,254.64	....
Ellis, Richard P.	54,300.00	3,148.22
Erickson, Gary S.	107,209.12	....
Ferguson, Judy D.	50,823.86	2,110.72
Grabarcyzk, Roderick A.	33,283.32	2,924.14
Gruber, Larry B.	23,289.33	4,766.22
Hall, Patricia E.	66,859.62	3,612.53
Harasymchuk, William W.	20,128.31	3,269.84
Heffernan, Michael A.	73,388.52	4,258.55
Hoffman, John B.	51,519.23	....
Hunt, John A.	73,822.99	4,136.47
Kelln, Daryl	24,419.18	2,686.18
Ketheeswaran, Keth	27,000.00	....
Kristoff, Lyn L.	60,148.78	....
Leschyshyn, Alan	26,150.00	....
Lutz, W. G.	89,234.69	....
Martens, G. Andrew	60,445.98	....
McIntyre, Scott W.	40,158.30	....
Montgomery, Edward	57,800.00	2,371.45
Muir, David F.	125,609.59	....
Nyhus, Glen D.	44,736.32	....
Orrange, Loyd	52,400.64	....
Pradhan, Karim S.	56,037.50	....
Slobodzian, Sheila A.	21,056.56	....
Tessier, Todd	21,199.99	6,754.73
Velpel, Julianne M.	24,662.00	....
Walker, Sandra J.	28,100.04	....
Wendel, G. Fred	83,126.92	....
Wendel, Leslie E.	51,426.00	....
Payees Under $20,000.00	397,360.68	....
Other Travel:		
Air Canada	....	17,799.54
Central Vehicle Agency Revolving Fund	....	14,453.35
Evelt, Rosemarie	....	2,876.76
Vertefeuille, Kevin	....	4,003.22
Reidy Travel	....	4,803.80
Yee, Philip	....	2,686.05
Payees Under $2,000.00	....	49,796.04
	$ 2,438,332.76	**$ 155,086.80**

Schedule of Payments — *(Concluded)*

Other Expenses:

BDR Investments	$ 211,655.98
Clarkson Gordon	40,955.30
Deloitte Haskins	23,166.69
Institute of Chartered Accountants of Saskatchewan	20,808.24
Neill Law Office	19,613.69
Public Employees Superannuation Plan	72,388.67
Receiver General of Canada	59,879.03
Saskatchewan Computer Utility Corporation (SaskComp)	23,548.14
Saskatchewan Telecommunications — CMR	22,680.21
Xerox Canada Inc.	13,878.24
Payees Under $10,000	128,383.99
	$ 636,958.18

Provincial Secretary

Executive Administration

Subvote 2

Revised Estimate **$ 1,031,600.00** Expenditure **$ 979,851.61**

M.L.A. Other Allowances and Support Staff	$	18,919.76
Department Head and Branch Head — Salaries		60,560.29
Permanent Positions — Salaries		64,702.18
Labour Service, Casual and Part-Time Employment		13,269.83
Honorariums, Special Services and Fees		623.77
Allowances, Retiring Gratuities and T.P.H.D.		1,312.73
Differentials, Severance Pay and Standby Pay		83,152.25
Professional and Technical Services		267.96
Rents, Insurance and Utility Services		136,853.88
Advertising and Printing Related Expenses		107,896.61
Repairs and Maintenance		147.72
Travelling Expenses		35,253.07
Relocation Expenses		7,885.27
Postage, Communications, Freight and Express		63,951.75
Computer and Word Processing Related Expenses		10,769.17
Contractual Services		261,877.31
Stationery and Office Supplies		13,502.22
Scientific and Educational Supplies		9,190.93
Provisions and Business Expenses		69,408.24
Miscellaneous		54.91
Miscellaneous Materials and Supplies		8,568.34
Office Equipment		11,683.42
	$	**979,851.61**

Provincial Inquiry Centre

Subvote 5

Revised Estimate **$ 358,000.00** Expenditure **$ 345,466.51**

Permanent Positions — Salaries	$	235,167.70
Labour Service, Casual and Part-Time Employment		15,823.38
Differentials, Severance Pay and Standby Pay		6,645.14
Rents, Insurance and Utility Services		1,242.90
Advertising and Printing Related Expenses		5,734.57
Travelling Expenses		221.75
Postage, Communications, Freight and Express		61,944.58
Computer and Word Processing Related Expenses		14,946.18
Contractual Services		175.00
Stationery and Office Supplies		1,803.36
Scientific and Educational Supplies		422.85
Miscellaneous		71.16
Office Equipment		1,267.94
	$	**345,466.51**

Expenses of the Office of the Lieutenant Governor

Subvote 6

Revised Estimate	$ 108,000.00	Expenditure	$ 98,533.74

Permanent Positions — Salaries	$ 31,680.00
Labour Service, Casual and Part-Time Employment	5,448.62
Honorariums, Special Services and Fees	5,150.00
Professional and Technical Services	582.50
Rents, Insurance and Utility Services	1,057.88
Advertising and Printing Related Expenses	13,744.94
Travelling Expenses	4,121.60
Postage, Communications, Freight and Express	6,348.19
Contractual Services	8,812.31
Stationery and Office Supplies	9,344.50
Scientific and Educational Supplies	235.95
Provisions and Business Expenses	10,965.56
Miscellaneous Materials and Supplies	952.00
Miscellaneous	89.69
	$ 98,533.74

Payments to The Saskatchewan Property Mortgage Corporation

Subvote 7

Revised Estimate	$ 1,306,000.00	Expenditure	$ 1,269,053.34

Rents, Insurance and Utility Services	$ 1,206,169.98
Postage, Communications, Freight, Express and Relocation Expenses	7,001.10
Land and Buildings Improvements	55,882.26
	$ 1,269,053.34

Members of the Executive Council

Subvote 8

Statutory Appropriation

Revised Estimate	$ 35,233.88	Expenditure	$ 35,233.88

Ministers of the Crown	$ 28,326.88
Legislative Secretaries	6,907.00
	$ 35,233.88

Total — Provincial Secretary	**$ 2,728,139.08**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Berntson, Hon. Eric A.	$ 28,326.88	$ 5,206.10
Clarke, William	44,043.57	....
Fritsch, Sharon M.	33,707.22	....
Howell, Donna Marie	35,693.41	....
Jermyn, Marjorie A.	96,266.79	....
Leonard, Robert G.	46,356.00	....
Massier, Calvin	32,704.68	....
Osborne, Marie K.	35,448.00	....
Werbeski, M. Karen	35,947.90	....
White, Irene Ann	31,680.00	....
Payees Under $20,000.00	157,515.08	....
Other Travel:		
Potash Corporation of Saskatchewan	....	2,796.80
Saskatchewan Property Management Corporation	....	22,117.11
Payees Under $2,000.00	....	9,476.41
	$ 577,689.53	**$ 39,596.42**

Schedule of Payments — *(Concluded)*

Other Expenses:

ANKH Enterprises Ltd.	$	12,981.73
Centax		35,457.66
Consolidated Graphics		12,578.92
Dome Advertising Ltd.		29,980.17
Forbes Anderson Press Ltd.		43,999.13
Globe Theatre		35,000.00
Hagemeister, Jason		11,238.10
Hotel Saskatchewan		11,731.36
Johnson, Hon. F. W.		10,965.56
Sask Tel — C.M.R.		125,523.26
Saskatchewan Centre of the Arts		30,085.82
Saskatchewan Computer Utility Corporation (SaskComp)		10,158.87
Saskatchewan Government Printing Co.		10,811.66
Saskatchewan Property Management Corporation		1,311,585.22
Saskatchewan Transportation Company		10,425.25
Saskatoon Centennial Auditorium		20,256.70
Staff, Wilma		10,040.00
Time Air Inc.		81,897.46
Watt Services Ltd.		55,603.55
Whitmore & Company		49,950.00
Payees Under $10,000.00		190,582.71
	$	**2,110,853.13**

Public Participation

Administration

Subvote 1

Revised Estimate	$ 1,335,400.00	Expenditure	**$ 723,136.58**

M.L.A. Other Allowances and Support Staff	$ 3,525.23
Department Head and Branch Head — Salaries	13,193.32
Permanent Positions — Salaries	9,972.73
Honorariums, Special Services and Fees	100.00
Professional and Technical Services	6,950.00
Rents, Insurance and Utility Services	64,657.31
Advertising and Printing Related Expenses	69,581.88
Miscellaneous	60.00
Travelling Expenses	6,176.91
Relocation Expenses	1,223.11
Postage, Communications, Freight and Express	5,182.79
Computer and Word Processing Related Expenses	2,330.00
Contractual Services	142,144.25
Stationery and Office Supplies	6,365.27
Scientific and Educational Supplies	1,347.50
Provisions and Business Expenses	735.26
Miscellaneous Materials and Supplies	141.11
Land and Buildings Improvements	183,542.00
Office Equipment	205,478.91
Educational, Scientific and Recreational Equipment	429.00
	$ 723,136.58

Members of the Executive Council

Subvote 2

Statutory Appropriation

Revised Estimate	$ 6,015.67	Expenditure	**$ 6,015.67**

Legislative Secretaries	$ 6,015.67
	$ 6,015.67

Total — Public Participation	**$ 729,152.25**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Payees Under $20,000.00	$ 32,806.95	$ ....
Other Travel:		
Saskatchewan Property Management Corporation	$	$ 2,528.13
Payees Under $2,000.00	....	3,648.78
	$ 32,806.95	**$ 6,176.91**

Other Expenses:

Dome Advertising Ltd.	$ 27,398.00
Dome Media Buying Services Ltd.	42,110.00
N M Rothschild & Sons Ltd.	64,253.85
S.J.M. Communications Services Ltd.	33,986.26
Saskatchewan Property Management Corporation	504,554.05
Payees Under $10,000.00	17,866.23
	$ 690,168.39

Public Service Commission

Administrative and Information Services

Subvote 1

Revised Estimate **$ 1,951,400.00** Expenditure **$ 1,893,381.27**

M.L.A. Other Allowances and Support Staff	$ 32,219.58
Department Head and Branch Head — Salaries	136,879.43
Permanent Positions — Salaries	627,001.16
Temporary Positions — Salaries	12,054.01
Labour Service, Casual and Part-Time Employment	16,216.62
Honorariums, Special Services and Fees	6,811.05
Allowances, Retiring Gratuities and T.P.H.D.	2,670.24
Differentials, Severance Pay and Standby Pay	37,983.17
Professional and Technical Services	25,732.56
Rents, Insurance and Utility Services	13,923.99
Advertising and Printing Related Expenses	32,360.18
Repairs and Maintenance	1,935.57
Travelling Expenses	19,515.39
Postage, Communications, Freight and Express	83,392.72
Computer and Word Processing Related Expenses	610,017.87
Contractual Services	152,581.46
Stationery and Office Supplies	46,650.31
Scientific and Educational Supplies	2,964.42
Miscellaneous	16.81
Provisions and Business Expenses	8,626.56
Miscellaneous Materials and Supplies	1,530.92
Office Equipment	22,297.25
	$ 1,893,381.27

Employee Relations and Classification

Subvote 3

Revised Estimate **$ 1,303,900.00** Expenditure **$ 1,117,540.31**

Department Head and Branch Head — Salaries	$ 84,019.42
Permanent Positions — Salaries	881,908.18
Labour Service, Casual and Part-Time Employment	16,810.57
Honorariums, Special Services and Fees	6,383.90
Miscellaneous	41.87
Differentials, Severance Pay and Standby Pay	10,990.06
Professional and Technical Services	5,430.15
Rents, Insurance and Utility Services	1,369.90
Advertising and Printing Related Expenses	13,470.77
Travelling Expenses	11,147.17
Relocation Expenses	11,498.29
Postage, Communications, Freight and Express	8,396.78
Computer and Word Processing Related Expenses	27,513.39
Contractual Services	25,125.25
Stationery and Office Supplies	2,218.05
Scientific and Educational Supplies	6,856.59
Provisions and Business Expenses	3,621.43
Miscellaneous Materials and Supplies	157.91
Office Equipment	2,830.63
	$ 1,119,790.31
Less: Reimbursement — Seconded Services	2,250.00
	$ 1,117,540.31

Staff Development and Employment Equity

Subvote 11

Revised Estimate	**$ 1,126,700.00**	Expenditure	**$ 885,937.61**

Department Head and Branch Head — Salaries	$ 77,445.96
Permanent Positions — Salaries	387,349.34
Labour Service, Casual and Part-Time Employment	5,527.05
Honorariums, Special Services and Fees	1,498.98
Allowances, Retiring Gratuities and T.P.H.D.	1,881.00
Differentials, Severance Pay and Standby Pay	98,269.38
Professional and Technical Services	385,130.89
Rents, Insurance and Utility Services	13,128.60
Advertising and Printing Related Expenses	72,642.73
Repairs and Maintenance	793.45
Travelling Expenses	30,964.84
Relocation Expenses	7,767.77
Postage, Communications, Freight and Express	7,531.44
Computer and Word Processing Related Expenses	1,329.86
Contractual Services	39,354.03
Stationery and Office Supplies	14,853.75
Scientific and Educational Supplies	32,636.22
Provisions and Business Expenses	25,027.78
Miscellaneous Materials and Supplies	2,464.01
Office Equipment	7,088.61
Educational, Scientific and Recreational Equipment	7,672.70
	$ 1,220,358.39
Less: Reimbursement — Staff Development Courses	334,420.78
	$ 885,937.61

Staffing Services

Subvote 12

Revised Estimate	**$ 1,506,900.00**	Expenditure	**$ 1,293,009.74**

Department Head and Branch Head — Salaries	$ 70,429.31
Permanent Positions — Salaries	973,881.35
Temporary Positions — Salaries	24,528.22
Labour Service, Casual and Part-Time Employment	12,170.83
Honorariums, Special Services and Fees	1,208.28
Differentials, Severance Pay and Standby Pay	7,145.64
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	1,500.00
Professional and Technical Services	8,542.79
Advertising and Printing Related Expenses	15,834.19
Travelling Expenses	28,200.13
Relocation Expenses	1,346.97
Postage, Communications, Freight and Express	24,176.50
Computer and Word Processing Related Expenses	84,034.67
Contractual Services	8,135.42
Stationery and Office Supplies	4,331.18
Scientific and Educational Supplies	3,432.60
Provisions and Business Expenses	1,466.82
Miscellaneous Materials and Supplies	1,028.30
Office Equipment	21,616.54
	$ 1,293,009.74

Payments to The Saskatchewan Property Management Corporation

Subvote 14

Revised Estimate	**$ 495,200.00**	Expenditure	**$ 450,535.76**

Rents, Insurance and Utility Services	$ 428,379.50
Postage, Communications, Freight and Express	22,156.26
	$ 450,535.76

Student Summer Employment Program

Subvote 15

Revised Estimate	**$ 4,321,500.00**	Expenditure	**$ 4,189,086.15**

Permanent Positions — Salaries	$ 29,495.53
Temporary Positions — Salaries	1,046,466.73
Labour Service, Casual and Part-Time Employment	758,272.02
Allowances, Retiring Gratuities and T.P.H.D.	320.75
Differentials, Severance Pay and Standby Pay	6,207.14
Contractual Services	2,348,323.98
	$ 4,189,086.15

Total — Public Service Commission	**$ 9,829,490.84**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Agecoutay, Sharon P.	$ 24,253.50	$ ....
Armstrong, James L.	93,340.65	4,225.85
Atkinson, David N.	56,508.00	....
Aulie, Karen	29,640.00	....
Beazely, Donald D.	51,192.00	....
Bechard, Lucille M.	29,558.59	....
Bellinger, Anne E.	21,686.00	....
Benson, Judith A.	52,248.00	....
Biesenthal, Paullette	20,486.25	....
Biskup, John Peter	27,708.00	....
Bridge, Denise A.	32,828.90	....
Burmeister, Gabriele	41,280.00	....
Cameron, Daniel R.	48,990.00	....
Carey, Colleen G.	32,503.00	....
Casswell, Frederick H.	37,933.62	....
Clarke, John D. W.	48,135.02	2,119.00
Coombe, Jane	34,201.75	....
Costescu, Elaine	39,684.00	....
Crease, Diane	28,990.68	....
Curran, John	52,231.00	....
Davis, S. Dawn	42,780.00	....
Dorsch, Henry C.	49,268.00	....
Dunne, Albert J.	43,419.75	....
Dziad, Wayne D.	34,770.56	....
Edwards, Rilla May	37,210.18	....
Eibner, Jane	48,983.05	....
Essenburg, Herbert E.	40,476.00	....
Findley, Sharon D.	21,588.00	....
Flynn, John J.	66,412.78	2,096.11
Foster, Laura J.	26,352.00	....
Foulds, Terry	38,772.00	....
Frei, Donna	21,881.30	....
Frohlick, Melva R.	23,100.00	....
Graham, James Everett	50,826.00	....
Gray, Donald George	51,528.00	....
Greenhalgh, Patricia	22,892.92	....
Highways Wage Account	663,631.91	....
Hodgson, Christine W.	42,143.99	....
Holub, Vladimir	41,939.31	....
Howie, Jane M.	22,656.00	....
Huber, Lee Adele	27,792.00	....
Hyde, Marguerite A.	22,599.09	....
Ingram, B. Joan	21,648.00	....
Jacobson, A. Lynn	38,948.10	....
Kaushik, Sadhna	45,747.00	....
Koback, Lorne L.	35,599.37	....
Kozachuk, Allan G.	51,997.10	....
Kutarna, Mary C.	31,645.42	....
Lesanko, Helen	20,080.47	....
Lipsett, Lori D.	24,146.00	....
Loewen, Wilfred D.	55,149.80	....
Marchand, Debra L.	25,320.00	....
McKibben, Dawn Leah	38,640.00	....
McKinlay, James	48,000.00	2,825.68
McLeod, Ann	44,196.00	....
McPhail, John D. R.	78,979.07	....
Miller, Elizabeth W.	34,220.00	....
Neilson, Wanda T.	20,616.14	....
Nosal, Isabelle M.	23,633.56	....
Ochitwa, Sandra M.	27,366.10	....
Palmquist, Rebecca C.	31,115.00	....
Posyniak, Leonard J.	64,093.01	....
Potts, Audrey	23,100.00	....
Raedeke, Cindy	28,488.70	....
Reid, Gary	68,059.41	....
Reifferscheid, Lorie	23,036.03	....
Robertson, Jean D.	22,912.13	....
Schatz, Audrey A.	36,228.00	3,461.35
Schneider, Fiona E.	32,640.00	....
Schultz, Glenda M.	26,265.00	....
Seaman, Kathleen Mary	34,718.88	....
Smith, Raymond	54,491.04	....
Stevenson, Donald W.	46,695.35	....
Wallington, Linda M.	20,748.00	....
Warick, Ruth	53,083.60	....
White, Margaret K.	27,330.00	....
Young, Barbara P.	24,816.00	....

Schedule of Payments — *(Concluded)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Young, Donna P.	33,690.79	....
Zerr, Donald J.	32,976.71	....
Payees Under $20,000.00	1,779,245.19	....
Other Travel:		
Air Canada	....	16,392.40
Saskatchewan Parks, Recreation and Culture	....	4,665.90
Saskatchewan Property Management Corporation	....	13,901.96
St. Michael's Retreat	....	4,551.00
Payees Under $2,000.00	....	35,588.28
	$ 5,374,086.77	**$ 89,827.53**

Other Expenses:

Block Petrella Weisbrod Inc.	$ 11,203.16
Conference Board of Canada	10,818.50
Cubbon Advertising Concepts	125,699.58
Dome Advertising Ltd.	33,771.62
EM Sciences Ltd.	10,400.00
Flagstone Training & Consulting	21,377.65
General Recorders Wascana	12,983.94
Hannah, Peterson & Associates Ltd.	12,608.81
Hotel Saskatchewan	10,423.05
Institute of Public Admin. of Canada	18,333.50
J.C.L. Language Education Services	16,237.50
Linda S. Ackerman Inc.	10,540.65
McPhail, John D. R.	10,962.31
Minister of Finance	1,261,876.67
Olivetti Canada Ltd.	14,073.84
Organizational Effectiveness Training & Development Assoc.	14,896.24
Sask Tel — C.M.R.	147,345.71
Saskatchewan Computer Utility Corporation (SaskComp)	360,882.78
Saskatchewan Crop Insurance Corporation	27,000.00
Saskatchewan Government Printing Co.	40,067.55
Saskatchewan Property Management Corporation	1,767,186.76
Saskatchewan Public Service Commission	14,272.00
Savin Canada Inc.	12,924.26
SHL Systemhouse Inc.	26,273.50
Stevenson Kellogg, Ernst & Whinney	69,917.28
Systemhouse Ltd.	34,257.75
Tanka Research	15,800.00
University of Regina	45,454.53
Westbridge Computer Corp.	71,236.16
Wikkramatileke, Rhordon	11,979.79
Payees Under $10,000.00	461,442.23
	$ 4,702,247.32

Rural Development

Administration

Subvote 1

Revised Estimate	**$ 1,000,700.00**	Expenditure	**$ 993,527.02**

M.L.A. Other Allowances and Support Staff	$ 91,440.75
Department Head and Branch Head — Salaries	279,150.45
Permanent Positions — Salaries	177,832.99
Temporary Positions — Salaries	16,987.87
Labour Service, Casual and Part-Time Employment	20,838.36
Honorariums, Special Services and Fees	2,026.50
Allowances, Retiring Gratuities and T.P.H.D.	3,861.61
Differentials, Severance Pay and Standby Pay	76,959.31
Professional and Technical Services	2,569.35
Rents, Insurance and Utility Services	13,748.52
Advertising and Printing Related Expenses	75,933.66
Repairs and Maintenance	1,312.86
Travelling Expenses	44,364.00
Postage, Communications, Freight and Express	57,034.68
Computer and Word Processing Related Expenses	80,774.26
Contractual Services	9,471.13
Stationery and Office Supplies	29,743.68
Scientific and Educational Supplies	3,706.07
Miscellaneous	13.77
Provisions and Business Expenses	3,287.53
Miscellaneous Materials and Supplies	1,474.20
Office Equipment	601.07
Educational, Scientific and Recreational Equipment	394.40
	$ 993,527.02

Ferry Services

Subvote 2

Revised Estimate	**$ 1,163,100.00**	Expenditure	**$ 1,162,696.18**

Permanent Positions — Salaries	$ 16,268.09
Labour Service, Casual and Part-Time Employment	822,933.69
Allowances, Retiring Gratuities and T.P.H.D.	4,252.53
Differentials, Severance Pay and Standby Pay	46,392.21
Rents, Insurance and Utility Services	25,948.77
Repairs and Maintenance	54,442.02
Travelling Expenses	15,437.63
Relocation Expenses	1,628.44
Postage, Communications, Freight and Express	10,349.62
Contractual Services	41,175.28
Clothing and Clothing Material	7,097.41
Miscellaneous	129.68
Vehicle and Equipment Operating Expenses	47,722.52
Maintenance and Construction Materials	58,989.84
Miscellaneous Materials and Supplies	2,839.72
Land and Buildings Improvements	3,800.00
Furniture, Furnishings and Fixtures	245.99
Construction, Farming and Maintenance Equipment	3,042.74
	$ 1,162,696.18

Grants for Rural Development

Subvote 3

Revised Estimate	**$ 47,862,000.00**	Expenditure	**$ 47,862,000.00**

Grants for Rural Development — *(Continued)*

Primary Grid-Construction:		
Moosomin, Town of	$	6,576.73
Morse, Town of		4,790.60
Rural Municipality of:		
Antler No. 61		52,045.11
Arborfield No. 456		45,262.80
Auvergne No. 76		36,120.24
Baildon No. 131		21,784.36
Big Arm No. 251		45,015.87
Big Quill No. 308		76,788.20
Blucher No. 343		75,303.01
Bone Creek No. 108		57,173.98
Bratt's Lake No. 129		11,703.91
Brock No. 64		32,460.97
Browning No. 34		63,157.32
Buchanan No. 304		27,522.24
Calder No. 241		28,818.94
Canaan No. 225		49,010.27
Churchbridge No. 211		123,186.00
Clayton No. 333		102,947.37
Coalfields No. 4		25,600.00
Corman Park No. 344		72,431.95
Coteau No. 255		3,689.35
Craik No. 222		15,215.90
Cupar No. 218		96,849.74
Cymri No. 36		44,074.45
Deer Forks No. 232		59,570.32
Edenwold No. 158		30,170.73
Elcapo No. 154		34,582.79
Emerald No. 277		51,003.76
Enfield No. 194		59,889.15
Enniskillen No. 3		2,148.12
Enterprise No. 142		40,062.16
Excel No. 71		50,396.66
Eye Hill No. 382		19,418.78
Fertile Belt No. 183		54,414.01
Fillmore No. 96		50,074.76
Fish Creek No. 402		8,744.57
Foam Lake No. 276		79,676.88
Francis No. 127		61,532.37
Frenchman Butte No. 501		61,372.92
Frontier No. 19		5,496.73
Glen McPherson No. 46		25,749.52
Golden West No. 95		2,772.44
Good Lake No. 274		4,942.87
Grass Lake No. 381		51,977.86
Grassy Creek No. 78		75,642.40
Greenfield No. 529		52,924.64
Griffin No. 66		86,471.33
Hazel Dell No. 335		2,881.50
Hazelwood No. 94		126,950.88
Hillsdale No. 440		7,566.51
Hoodoo No. 401		15,221.45
Humboldt No. 370		36,559.26
Huron No. 223		4,088.87
Insinger No. 275		11,954.24
Ituna Bon Accord No. 246		89,424.50
Kellross No. 247		58,019.00
Kelvington No. 366		6,564.67
Key West No. 70		102,426.64
Keys No. 303		82,656.78
King George No. 256		18,677.18
Kinistino No. 459		135,194.68
Lac Pelletier No. 107		3,209.46
Lacadena No. 228		96,349.26
Lake Lenore No. 399		54,128.76
Lakeside No. 338		30,612.65
Last Mountain Valley No. 250		19,484.52
Laurier No. 38		13,542.59
Leask No. 464		66,283.79
Longlaketon No. 219		69,030.33
Mankota No. 45		14,365.32
Maple Creek No. 111		50,416.91
Martin No. 122		72,536.32
Primary Grid-Construction: — (Concluded)		
Rural Municipality of: — *(Concluded)*		
Maryfield No. 91		49,518.07
McLeod No. 185		17,183.03
Miry Creek No. 229		3,887.10
Morris No. 312		30,831.84
Morse No. 165		6,277.07
Mount Hope No. 279		36,733.73
Mountain View No. 318		33,746.62
Nipawin No. 487		101,886.54
Norton No. 69		31,499.07
Pense No. 160		57,286.01
Piapot No. 110		28,822.48
Pleasant Valley No. 288		8,961.27
Ponass Lake No. 367		115,171.70
Porcupine No. 395		5,883.37
Prairie No. 408		78,557.73
Prairie Rose No. 309		2,802.40
Progress No. 351		77,151.52
Reciprocity No. 32		22,945.00
Redberry No. 435		90,294.53
Redburn No. 130		6,063.29
Reford No. 379		43,506.49
Riverside No. 168		32,332.10
Rocanville No. 151		70,386.18
Rodgers No. 133		54,546.13
Rosedale No. 283		184,617.63
Rosemount No. 378		63,444.17
Rosthern No. 403		67,275.00
Round Valley No. 410		76,086.66
Saltcoats No. 213		53,346.70
Sarnia No. 221		70,332.53
Senlac No. 411		8,803.84
Silverwood No. 123		21,032.77
Sliding Hills No. 273		36,861.09
Snipe Lake No. 259		78,236.16
Spalding No. 368		6,125.40
St. Louis No. 431		23,284.68
St. Peter No. 369		10,953.86
Storthoaks No. 31		20,256.16
The Gap No. 39		18,253.92
Three Lakes No. 400		25,546.32
Torch River No. 488		79,666.67
Touchwood No. 248		117,925.58
Tramping Lake No. 380		39,629.61
Turtle River No. 469		41,420.00
Usborne No. 310		15,808.41
Viscount No. 341		59,084.07
Walpole No. 92		33,512.70
Webb No. 138		79,687.19
White Valley No. 49		145,189.75
Willner No. 253		7,857.24
Willow Bunch No. 42		66,263.07
Wilton No. 472		36,923.69
Wise Creek No. 77		56,765.51
Wood River No. 74		2,809.09
Rose Valley, Town of		4,841.07
Rouleau, Town of		5,734.24
Wynyard, Town of		2,108.30
Payees Under $2,000.00		18,786.74
	$	**5,859,634.24**
Primary Grid — Oil Surfacing:		
Cupar, Town of	$	8,000.00
Pelly, Village of		10,000.00
Rural Municipality of:		
Battle River No. 438		23,986.73
Benson, No. 35		58,638.04
Buffalo No. 409		109,506.52
Corman Park No. 344		40,848.62
Cymri No. 36		37,668.24
Happyland No. 231		2,890.43
Lake of the Rivers No. 72		12,032.44
Leroy No. 339		61,642.01

Grants for Rural Development — *(Continued)*

Primary Grid — Oil Surfacing: — (Concluded)

Rural Municipality of: — *(Concluded)*	
Longlaketon No. 219	15,025.98
Martin No. 122	8,989.77
Medstead No. 497	106,674.49
Piapot No. 110	46,204.31
Pinto Creek No. 75	15,486.25
Poplar Valley No. 12	17,272.00
Prairie No. 408	9,885.19
Sarnia No. 221	18,117.08
Shellbrook No. 493	129,911.61
Spy Hill No. 152	3,641.32
St. Louis No. 431	11,936.07
Sutton No. 103	73,625.25
Usborne No. 310	15,366.12
Willner No. 253	6,886.15
Wood River No. 74	146,375.65
Vanguard, Village of	10,000.00
Wapella, Town of	4,402.01
Wilkie, Town of	9,724.53
Wynyard, Town of	7,891.70
	$ 1,022,808.51

Primary Grid — Maintenance:

Craik, Town of	$ 11,605.33
Kisbey, Village of	4,992.11
Maple Creek, Town of	4,647.03
Rural Municipality of:	
Arlington No. 79	4,675.75
Auvergne No. 76	3,516.41
Benson No. 35	3,309.81
Big Stick No. 141	3,710.45
Brock No. 64	40,672.38
Browning No. 34	28,434.71
Buckland No. 491	19,247.06
Cambria No. 6	45,736.54
Carmichael No. 109	2,607.43
Coalfields No. 4	2,592.91
Craik No. 222	53,407.69
Cut Knife No. 439	19,922.41
Cymri No. 36	61,232.20
Eagle Creek No. 376	21,429.75
Enterprise No. 142	3,177.77
Estevan No. 5	7,631.84
Excelsior No. 166	33,208.84
Foam Lake No. 276	3,335.38
Frenchman Butte No. 501	8,491.50
Grassy Creek No. 78	5,644.92
Gull Lake No. 139	5,427.24
Happyland No. 231	23,011.41
Harris No. 316	10,282.68
Insinger No. 275	27,331.40
Lake of the Rivers No. 72	18,919.31
Langenburg No. 181	8,865.58
Leask No. 464	3,588.37
Leroy No. 339	2,554.17
Longlaketon No. 219	18,928.92
Lost River No. 313	32,667.98
Lumsden No. 189	6,719.38
Maple Creek No. 111	18,926.03
Medstead No. 497	2,029.55
Montrose No. 315	28,544.42
Moosomin No. 121	12,548.22
Morris No. 312	4,310.15
Morse No. 165	6,912.11
Mount Hope No. 279	6,134.62
Mount Pleasant No. 2	17,601.83
Perdue No. 346	17,023.57
Poplar Valley No. 12	4,120.67
Reford No. 379	22,686.20
Rocanville No. 151	2,123.09
Rosemount No. 378	2,039.69
Sarnia No. 221	39,826.58
Shellbrook No. 493	35,544.52

Primary Grid — Maintenance: — (Concluded)

Rural Municipality of: — *(Continued)*	
St. Andrews No. 287	7,425.00
Stanley No. 215	40,817.43
Usborne No. 310	16,403.44
Vanscoy No. 345	34,952.79
Walpole No. 92	6,423.82
White Valley No. 49	48,250.15
Willow Bunch No. 42	3,256.74
Wood River No. 74	2,493.72
Semans, Village of	2,219.67
Vanscoy Maintenance Area	14,616.16
Payees under $2,000.00	33,166.15
	$ 981,922.98

Main Farm Access:

Leoville, Village of	$ 8,309.71
Margo, Village of	5,600.00
Prince Albert, City of	7,022.19
Rural Municipality of:	
Aberdeen No. 373	67,953.79
Antler No. 61	19,941.44
Arborfield No. 456	37,768.78
Argyle No. 1	2,290.76
Arm River No. 252	137,104.33
Auvergne No. 76	51,083.99
Barrier Valley No. 397	8,252.19
Beaver River No. 622	75,810.45
Bengough No. 40	4,319.27
Benson No. 35	3,973.91
Big Arm No. 251	51,520.33
Big River No. 555	24,668.18
Big Stick No. 141	38,190.24
Biggar No. 347	57,449.21
Bjorkdale No. 426	114,422.54
Blaine Lake No. 434	4,341.54
Britannia No. 502	77,659.57
Brokenshell No. 68	60,539.03
Browning No. 34	18,467.43
Buchanan No. 304	3,061.45
Buckland No. 491	67,905.17
Calder No. 241	12,486.16
Caledonia No. 99	15,079.06
Cana No. 214	36,468.00
Canaan No. 225	5,253.86
Canwood No. 494	112,998.50
Caron No. 162	2,327.63
Chaplin No. 164	4,373.91
Chesterfield No. 261	51,050.67
Clayton No. 333	41,678.63
Corman Park No. 344	74,357.85
Craik No. 222	2,379.38
Cupar No. 218	3,020.45
Cymri No. 36	16,325.45
Douglas No. 436	22,583.43
Duck Lake No. 463	92,880.00
Dundurn No. 314	27,370.45
Eagle Creek No. 376	43,880.03
Edenwold No. 158	40,655.56
Elcapo No. 154	11,890.53
Eldon No. 471	53,012.82
Elfros No. 307	37,405.62
Emerald No. 277	2,327.62
Enfield No. 194	46,176.62
Enterprise No. 142	3,678.11
Estevan No. 5	49,683.66
Eyebrow No. 193	70,742.16
Fish Creek No. 402	53,115.81
Flett's Springs No. 429	109,661.35
Foam Lake No. 276	2,665.90
Frenchman Butte No. 501	38,529.46
Frontier No. 19	57,987.89
Garden River No. 490	49,953.70

Grants for Rural Development — *(Continued)*

Main Farm Access: — (Continued)

Rural Municipality of: — *(Continued)*	
Garry No. 245	79,034.73
Glen Bain No. 105	33,800.77
Glenside No. 377	50,623.77
Golden West No. 95	43,406.89
Good Lake No. 274	3,387.39
Grant No. 372	122,232.13
Grayson No. 184	77,935.15
Great Bend No. 405	59,941.93
Greenfield No. 529	115,871.82
Gull Lake No. 139	11,630.33
Happyland No. 231	22,050.67
Harris No. 316	6,747.66
Hazel Dell No. 335	4,209.21
Hazelwood No. 94	3,901.66
Hillsborough No. 132	18,285.90
Hillsdale No. 440	70,292.41
Hoodoo No. 401	18,497.00
Hudson Bay No. 394	49,776.64
Humboldt No. 370	43,207.51
Indian Head No. 156	85,072.57
Invergordon No. 430	71,274.88
Invermay No. 305	85,324.76
Kelvington No. 366	25,245.20
Kindersley No. 290	43,788.35
King George No. 256	13,749.75
Kinistino No. 459	62,327.56
Kutawa No. 278	75,731.12
Lac Pelletier No. 107	76,038.47
Lajord No. 128	5,561.12
Lake Alma No. 8	17,118.13
Lakeview No. 337	6,640.01
Langenburg No. 181	56,274.33
Lawtonia No. 135	48,163.80
Leask No. 464	30,202.70
Livingston No. 331	8,066.69
Loon Lake No. 561	69,634.98
Loreburn No. 254	33,169.74
Manitou Lake No. 442	19,244.81
Mankota No. 45	40,160.28
Maple Bush No. 224	72,111.75
Marquis No. 191	118,344.07
Marriott No. 317	37,418.10
Martin No. 122	2,505.89
Maryfield No. 91	20,178.96
Mayfield No. 406	32,814.12
McCraney No. 282	70,362.67
Meadow Lake No. 588	187,497.40
Medstead No. 497	8,159.55
Meeting Lake No. 466	6,310.65
Mervin No. 499	91,932.15
Milton No. 292	34,100.00
Miry Creek No. 229	2,617.13
Monet No. 257	2,487.43
Montmartre No. 126	43,556.82
Moose Jaw No. 161	7,077.79
Moose Mountain No. 63	49,383.89
Moose Range No. 486	22,913.28
Mount Hope No. 279	7,342.46
Mount Pleasant No. 2	27,016.19
North Battleford No. 437	8,440.67
North Qu'Appelle No. 187	28,355.86
Norton No. 69	2,335.97
Orkney No. 244	35,146.72
Paddockwood No. 520	22,695.10
Parkdale No. 498	113,820.31
Paynton No. 470	25,602.03
Pense No. 160	6,297.85
Piapot No. 110	33,276.15
Pinto Creek No. 75	4,636.75
Pittville No. 169	3,198.38
Pleasant Valley No. 288	2,232.28

Main Farm Access: — (Concluded)

Rural Municipality of: — *(Concluded)*	
Pleasantdale No. 398	2,857.40
Poplar Valley No. 12	16,000.00
Porcupine No. 395	4,025.34
Prairie No. 408	11,090.98
Preeceville No. 334	218,202.70
Prince Albert No. 461	58,133.89
Reciprocity No. 32	47,768.92
Redberry No. 435	26,672.61
Redburn No. 130	28,036.71
Reno No. 51	126,875.30
Riverside No. 168	30,987.28
Rocanville No. 151	5,671.25
Rosedale No. 283	2,473.04
Round Hill No. 467	74,227.34
Saltcoats No. 213	34,912.18
Sasman No. 336	23,815.78
Sherwood No. 159	5,360.21
Sliding Hills No. 273	24,275.15
Snipe Lake No. 259	5,502.65
South Qu'Appelle No. 157	7,143.66
Spalding No. 368	33,688.97
Spiritwood No. 496	92,979.98
St. Andrews No. 287	22,230.35
Star City No. 428	192,956.34
Surprise Valley No. 9	28,421.90
Sutton No. 103	40,054.13
Terrell No. 101	2,566.75
The Gap No. 39	64,991.17
Three Lakes No. 400	39,908.14
Usborne No. 310	13,306.49
Victory No. 226	20,637.91
Viscount No. 341	33,752.51
Wallace No. 243	12,545.53
Waverley No. 44	64,283.34
Wellington No. 97	19,883.54
Weyburn No. 67	34,967.79
Whiska Creek No. 106	23,270.31
Willow Bunch No. 42	43,416.33
Willow Creek No. 458	33,913.09
Winslow No. 319	25,660.00
Wolseley No. 155	65,406.28
Wolverine No. 340	33,927.13
Wood River No. 74	9,219.67
Redvers, Town of	10,000.00
Rouleau, Town of	3,085.25
Weekes, Village of	10,000.00
Wolseley, Town of	3,405.50
Yellow Creek, Village of	3,908.84
Payees under $2,000.00	39,454.02
	$ 6,753,320.61

Main Farm Access — Signs:

Rural Municipality of:	
Clayton No. 333	$ 2,253.82
Corman Park No. 344	2,720.07
Greenfield No. 529	2,672.36
Hudson Bay No. 394	2,366.10
Maple Creek No. 111	2,300.71
Meadow Lake No. 588	4,057.60
Old Post No. 43	2,690.56
Prairie No. 408	2,696.32
Shellbrook No. 493	3,018.13
Spiritwood No. 496	4,211.42
Waverley No. 44	2,944.66
Payees under $2,000.00	98,717.97
	$ 130,649.72

Grants for Rural Development — *(Continued)*

Main Farm Access — Other:

Kinistino, Town of	$	4,928.70
Rural Municipality of:		
Big Quill No. 308		3,476.37
Big River No. 555		2,764.80
Buchanan No. 304		5,575.99
Cana No. 214		4,868.77
Edenwold No. 158		3,886.92
Porcupine No. 395		2,540.60
Spiritwood No. 496		2,490.00
Torch River No. 488		10,412.14
Payees under $2,000.00		20,547.55
	$	**61,491.84**

Regional Parks:

Outlook, Town of	$	10,000.00
Rural Municipality of:		
Cut Knife No. 439		16,000.00
Cymri No. 36		15,992.14
Elmsthorpe No. 100		66,610.05
Enterprise No. 142		43,049.15
Excelsior No. 166		53,005.79
Humboldt No. 370		3,499.23
Invergordon No. 430		87,157.94
Manitou Lake No. 442		80,501.03
Perdue No. 346		47,844.00
Pittville No. 169		5,719.89
Shellbrook No. 493		29,320.27
Wood River No. 74		2,554.32
Saskatchewan Beach, Resort Village of		10,000.00
Payees under $2,000.00		4,093.69
	$	**475,347.50**

Resorts:

Rural Municipality of:		
Greenfield No. 529	$	2,815.18
Hoodoo No. 401		35,766.19
Lac Pelletier No. 107		8,262.41
Lakeland No. 521		191,115.00
Marquis No. 191		9,047.46
Paddockwood No. 520		48,497.55
Parkdale No. 498		41,275.22
Torch River No. 488		49,206.53
Webb No. 138		21,155.42
Payees under $2,000.00		4,248.21
	$	**411,389.17**

Industrial — Oil Access:

Alameda, Town of	$	10,000.00
Rural Municipality of:		
Big Quill No. 308		2,102.00
Blucher No. 343		11,196.72
Corman Park No. 344		50,847.95
Cymri No. 36		13,877.13
Eldon No. 471		19,023.67
Grass Lake No. 381		8,728.74
Kindersley No. 290		40,353.69
Laurier No. 38		33,811.11
Lomond No. 37		32,207.61
Moose Creek No. 33		70,361.85
Mount Pleasant No. 2		10,430.07
Oakdale No. 320		7,712.68
Spy Hill No. 152		32,212.06
Tecumseh No. 65		22,729.61
Turtle River No. 469		31,006.00
Wilton No. 472		51,417.77
Payees under $2,000.00		4,817.87
	$	**452,836.53**

Indian Reserve Access:

Rural Municipality of:		
Cut Knife No. 439	$	17,218.10
Payees under $2,000.00		406.08
	$	**17,624.18**

Reconstruction:

Calder, Village of	$	8,709.94
Choiceland, Town of		5,002.56
Kelliher, Village of		10,000.00
Martensville, Town of		8,331.77
Rural Municipality of:		
Antelope Park No. 322		34,100.00
Arborfield No. 456		4,030.56
Arlington No. 79		3,651.03
Arm River No. 252		16,658.68
Auvergne No. 76		3,249.62
Baildon No. 131		10,537.50
Barrier Valley No. 397		6,247.20
Bayne No. 371		46,744.41
Benson No. 35		2,837.26
Big Arm No. 251		4,739.41
Big Quill No. 308		3,734.82
Birch Hills No. 460		14,711.93
Bjorkdale No. 426		7,521.48
Blaine Lake No. 434		2,010.97
Bone Creek No. 108		3,302.47
Britannia No. 502		34,654.98
Calder No. 241		25,731.44
Caledonia No. 99		6,427.44
Canwood No. 494		27,492.53
Carmichael No. 109		5,870.66
Chaplin No. 164		21,494.19
Chesterfield No. 261		26,868.85
Clinworth No. 230		40,067.27
Coalfields No. 4		17,942.77
Corman Park No. 344		10,827.45
Coteau No. 255		65,231.13
Deer Forks No. 232		42,707.72
Douglas No. 436		12,002.57
Dundurn No. 314		22,314.43
Eagle Creek No. 376		5,451.88
Edenwold No. 158		4,331.89
Eldon No. 471		3,812.14
Excelsior No. 166		2,772.90
Fertile Belt No. 183		63,538.10
Fertile Valley No. 285		2,124.11
Fillmore No. 96		19,028.89
Fish Creek No. 402		3,848.11
Foam Lake No. 276		49,585.61
Fox Valley No. 171		49,535.40
Francis No. 127		5,345.77
Frenchman Butte No. 501		3,838.62
Frontier No. 19		4,615.38
Garden River No. 490		4,808.74
Glenside No. 377		17,737.46
Golden West No. 95		22,175.02
Grandview No. 349		16,054.77
Grassy Creek No. 78		2,554.42
Great Bend No. 405		4,266.44
Gull Lake No. 139		32,494.44
Happyland No. 231		7,850.33
Hart Butte No. 11		40,000.64
Heart's Hill No. 352		37,895.50
Hoodoo No. 401		7,684.36
Hudson Bay No. 394		7,343.26
Humboldt No. 370		2,325.23
Invergordon No. 430		4,472.85
Kelvington No. 366		22,139.17
King George No. 256		5,563.55
Kingsley No. 124		27,881.27
Lajord No. 128		40,170.79
Lake Alma No. 8		21,666.68

Grants for Rural Development — *(Continued)*

Reconstruction: — (Concluded)

Rural Municipality of: — *(Concluded)*	
Lake Lenore No. 399	4,040.44
Last Mountain Valley No. 250	19,929.86
Leask No. 464	17,988.46
Leroy No. 339	24,900.49
Livingston No. 331	3,482.73
Lost River No. 313	3,006.66
Manitou Lake No. 442	76,627.16
Maple Creek No. 111	43,474.76
Mariposa No. 350	11,959.82
Martin No. 122	9,913.65
McLeod No. 185	21,889.74
Medstead No. 497	12,930.56
Meeting Lake No. 466	44,274.82
Mervin No. 499	8,839.35
Milden No. 286	16,945.74
Milton No. 292	52,751.16
Miry Creek No. 229	44,597.06
Moose Jaw No. 161	26,551.22
Moose Mountain No. 63	3,164.27
Moose Range No. 486	85,948.26
Morse No. 165	64,852.52
Mount Hope No. 279	28,187.74
Mount Pleasant No. 2	30,103.66
Nipawin No. 487	3,491.89
North Battleford No. 437	11,774.61
Oakdale No. 320	36,930.75
Old Post No. 43	4,214.57
Pinto Creek No. 75	58,220.88
Pleasant Valley No. 288	22,906.45
Pleasantdale No. 398	2,383.37
Porcupine No. 395	6,764.21
Prairie Rose No. 309	5,842.17
Prince Albert No. 461	7,342.50
Reciprocity No. 32	21,301.08
Reford No. 379	51,779.49
Reno No. 51	3,317.83
Riverside No. 168	37,732.73
Rocanville No. 151	4,133.21
Rosemount No. 378	9,162.97
Round Hill No. 467	6,460.55
Rudy No. 284	2,636.39
Shamrock No. 134	5,801.89
Shellbrook No. 493	5,369.97
Silverwood No. 123	14,261.85
Sliding Hills No. 273	30,846.74
Snipe Lake No. 259	33,745.83
Spalding No. 368	27,036.97
St. Andrews No. 287	15,855.16
St. Peter No. 369	59,141.01
Stonehenge No. 73	75,466.94
Surprise Valley No. 9	4,420.93
Sutton No. 103	27,788.30
Tecumseh No. 65	27,778.15
Terrell No. 101	9,775.09
Three Lakes No. 400	7,461.99
Torch River No. 488	4,653.03
Tramping Lake No. 380	57,464.39
Usborne No. 310	4,185.84
Wallace No. 243	76,270.66
Walpole No. 92	13,601.97
Wheatlands No. 163	26,170.60
White Valley No. 49	2,298.84
Willowdale No. 153	60,922.93
Wilton No. 472	17,795.12
Wood Creek No. 281	48,448.16
Wreford No. 280	67,053.45
Raymore, Town of	8,408.76
Payees under $2,000.00	45,934.36
	$ 2,829,383.47

Maintenance:

Rural Municipality of:		
Aberdeen No. 373	$	12,883.00
Abernethy No. 186		6,379.00
Antelope Park No. 322		5,609.00
Antler No. 61		12,186.00
Arborfield No. 456		12,242.00
Argyle No. 1		10,038.00
Arlington No. 79		8,706.00
Arm River No. 252		10,965.00
Auvergne No. 76		10,509.00
Baildon No. 131		12,446.00
Barrier Valley No. 397		8,904.00
Battle River No. 438		5,694.00
Bayne No. 371		13,537.00
Beaver River No. 622		6,860.00
Bengough No. 40		14,039.00
Benson No. 35		12,855.00
Big Arm No. 251		8,301.00
Big Quill No. 308		15,145.00
Big River No. 555		6,627.00
Big Stick No. 141		5,937.00
Biggar No. 347		17,906.00
Birch Hills No. 460		12,099.00
Bjorkdale No. 426		21,412.00
Blaine Lake No. 434		13,227.00
Blucher No. 343		14,003.00
Bone Creek No. 108		13,492.00
Bratt's Lake No. 129		2,307.00
Britannia No. 502		9,748.50
Brock No. 64		10,942.00
Brokenshell No. 68		4,884.00
Browning No. 34		19,113.00
Buchanan No. 304		11,012.00
Buckland No. 491		10,422.00
Buffalo No. 409		14,963.00
Calder No. 241		6,441.50
Caledonia No. 99		6,773.00
Cambria No. 6		5,258.00
Cana No. 214		10,555.00
Canaan No. 225		9,275.00
Canwood No. 494		26,481.00
Carmichael No. 109		12,076.00
Caron No. 162		9,233.00
Chaplin No. 164		9,210.00
Chester No. 125		13,862.00
Chesterfield No. 261		25,174.00
Churchbridge No. 211		15,757.00
Clayton No. 333		18,138.00
Clinworth No. 230		12,109.00
Coalfields No. 4		15,089.00
Colonsay No. 342		7,254.00
Connaught No. 457		14,989.00
Corman Park No. 344		33,412.00
Cote No. 271		4,206.00
Coteau No. 255		12,067.00
Coulee No. 136		12,240.00
Craik No. 222		13,671.00
Cupar No. 218		17,590.00
Cut Knife No. 439		8,864.00
Cymri No. 36		20,862.00
Deer Forks No. 232		10,671.00
Douglas No. 436		11,516.00
Duck Lake No. 463		8,163.00
Dufferin No. 190		13,401.00
Dundurn No. 314		7,605.00
Eagle Creek No. 376		8,394.00
Edenwold No. 158		15,308.00
Elcapo No. 154		11,252.00
Eldon No. 471		19,720.00
Elfros No. 307		8,943.00
Elmsthorpe No. 100		10,639.00

Grants for Rural Development — *(Continued)*

Maintenance: — (Concluded)

Rural Municipality of: — *(Continued)*

Emerald No. 277	15,666.00
Enfield No. 194	15,067.00
Enniskillen No. 3	14,280.00
Enterprise No. 142	15,340.00
Estevan No. 5	8,161.00
Excel No. 71	14,627.00
Excelsior No. 166	20,339.00
Eye Hill No. 382	13,237.00
Eyebrow No. 193	8,523.00
Fertile Belt No. 183	15,855.00
Fertile Valley No. 285	6,121.00
Fillmore No. 96	15,772.00
Fish Creek No. 402	12,211.00
Flett's Springs No. 429	18,212.00
Foam Lake No. 276	24,296.00
Fox Valley No. 171	9,459.00
Francis No. 127	15,915.00
Frenchman Butte No. 501	15,069.00
Frontier No. 19	7,396.00
Garden River No. 490	12,131.00
Garry No. 245	16,378.00
Glen Bain No. 105	10,701.00
Glen McPherson No. 46	5,283.00
Glenside No. 377	12,445.00
Golden West No. 95	14,816.00
Good Lake No. 274	12,693.00
Grandview No. 349	11,979.00
Grant No. 372	11,251.00
Grass Lake No. 381	14,175.00
Grassy Creek No. 78	7,238.00
Gravelbourg No. 104	10,050.00
Grayson No. 184	7,978.50
Great Bend No. 405	13,438.00
Greenfield No. 529	12,555.00
Griffin No. 66	14,745.00
Gull Lake No. 139	8,328.00
Happy Valley No. 10	3,918.00
Happyland No. 231	16,446.00
Harris No. 316	9,781.00
Hart Butte No. 11	5,874.00
Hazel Dell No. 335	18,836.00
Hazelwood No. 94	15,525.00
Heart's Hill No. 352	13,758.00
Hillsborough No. 132	3,494.00
Hillsdale No. 440	11,249.00
Hoodoo No. 401	18,248.00
Hudson Bay No. 394	13,806.00
Humboldt No. 370	14,763.00
Huron No. 223	9,279.00
Indian Head No. 156	10,440.00
Insinger No. 275	17,127.00
Invergordon No. 430	11,997.00
Invermay No. 305	12,387.00
Ituna Bon Accord No. 246	13,740.00
Kellross No. 247	16,960.00
Kelvington No. 366	14,498.00
Key West No. 70	11,051.00
Keys No. 303	14,185.00
Kindersley No. 290	22,640.00
King George No. 256	9,780.00
Kingsley No. 124	19,805.00
Kinistino No. 459	20,893.00
Kutawa No. 278	7,466.00
Lac Pelletier No. 107	10,608.00
Lacadena No. 228	18,517.00
Laird No. 404	11,519.00
Lajord No. 128	7,177.00
Lake Alma No. 8	8,330.00
Lake Johnston No. 102	8,735.00
Lake Lenore No. 399	13,058.00
Lake of the Rivers No. 72	10,862.00

Rural Municipality of: — *(Continued)*

Lakeside No. 338	10,214.00
Lakeview No. 337	7,232.00
Langenburg No. 181	11,129.00
Last Mountain Valley No. 250	13,761.00
Laurier No. 38	10,596.00
Lawtonia No. 135	11,340.00
Leask No. 464	22,706.00
Leroy No. 339	18,331.00
Lipton No. 217	14,326.00
Livingston No. 331	14,267.00
Lomond No. 37	7,683.00
Longlaketon No. 219	22,198.00
Loon Lake No. 561	11,715.00
Loreburn No. 254	9,012.00
Lost River No. 313	12,950.00
Lumsden No. 189	11,645.00
Manitou Lake No. 442	14,250.00
Mankota No. 45	15,051.00
Maple Bush No. 224	9,058.00
Maple Creek No. 111	18,681.00
Mariposa No. 350	7,766.00
Marquis No. 191	7,920.00
Marriott No. 317	10,392.00
Martin No. 122	12,779.00
Maryfield No. 91	9,183.00
Mayfield No. 406	5,770.00
McCraney No. 282	13,424.00
McKillop No. 220	13,613.00
McLeod No. 185	14,058.00
Meadow Lake No. 588	14,673.00
Medstead No. 497	11,808.00
Meeting Lake No. 466	14,859.00
Meota No. 468	7,805.00
Mervin No. 499	8,742.00
Milden No. 286	9,267.00
Milton No. 292	7,663.00
Miry Creek No. 229	18,065.00
Monet No. 257	15,591.00
Montmartre No. 126	14,356.00
Montrose No. 315	5,102.00
Moose Creek No. 33	10,348.00
Moose Jaw No. 161	8,011.00
Moose Mountain No. 63	14,632.00
Moose Range No 486	15,856.00
Moosomin No. 121	10,146.00
Morris No. 312	15,962.00
Morse No. 165	20,858.00
Mount Hope No. 279	21,461.00
Mount Pleasant No. 2	13,227.00
Mountain View No. 318	12,164.00
Newcombe No. 260	11,889.00
Nipawin No. 487	15,675.00
North Battleford No. 437	6,455.00
North Qu'Appelle No. 187	12,564.00
Norton No. 69	9,888.00
Oakdale No. 320	16,299.00
Old Post No. 43	25,370.00
Orkney No. 244	9,238.00
Paddockwood No. 520	9,696.00
Parkdale No. 498	14,094.00
Paynton No. 470	5,128.00
Pense No. 160	6,035.00
Perdue No. 346	11,503.00
Piapot No. 110	17,825.00
Pinto Creek No. 75	8,430.00
Pittville No. 169	12,055.00
Pleasant Valley No. 288	7,597.00
Pleasantdale No. 398	10,149.00
Ponass Lake No. 367	10,755.00
Poplar Valley No. 12	8,020.00
Porcupine No. 395	29,509.00

Grants for Rural Development — *(Continued)*

Maintenance: — (Continued)

Rural Municipality of: — *(Continued)*

Prairie No. 408	15,149.00
Prairie Rose No. 309	12,868.00
Prairiedale No. 321	12,431.00
Preeceville No. 334	23,767.00
Prince Albert No. 461	18,450.00
Progress No. 351	10,566.00
Reciprocity No. 32	9,910.00
Redberry No. 435	20,303.00
Redburn No. 130	10,372.00
Reford No. 379	14,282.00
Reno No. 51	14,235.00
Riverside No. 168	15,671.00
Rocanville No. 151	14,212.00
Rodgers No. 133	9,210.00
Rosedale No. 283	12,628.00
Rosemount No. 378	9,522.00
Rosthern No. 403	18,318.00
Round Hill No. 467	12,769.00
Round Valley No. 410	9,792.00
Rudy No. 284	5,043.00
Saltcoats No. 213	13,083.00
Sarnia No. 221	13,959.00
Saskatchewan Landing No. 167	11,232.00
Sasman No. 336	18,856.00
Scott No. 98	5,591.00
Senlac No. 411	11,024.00
Shamrock No. 134	9,288.00
Shellbrook No. 493	14,857.00
Silverwood No. 123	16,186.00
Sliding Hills No. 273	17,242.00
Snipe Lake No. 259	21,064.00
Souris Valley No. 7	9,060.00
South Qu'Appelle No. 157	15,119.00
Spalding No. 368	15,019.00
Spiritwood No. 496	19,783.00
Spy Hill No. 152	8,897.00
St. Andrews No. 287	10,248.00
St. Louis No. 431	11,910.00
St. Peter No. 369	17,429.00
St. Philips No. 301	7,086.00
Stanley No. 215	14,911.00
Star City No. 428	10,492.00
Stonehenge No. 73	14,619.00
Storthoaks No. 31	8,474.00
Surprise Valley No. 9	8,044.00
Sutton No. 103	15,838.00
Swift Current No. 137	10,935.00
Tecumseh No. 65	12,502.00
Terrell No. 101	14,355.00
The Gap No. 39	10,130.00
Three Lakes No. 400	18,496.00
Tisdale No. 427	16,184.00
Torch River No. 488	28,612.00
Touchwood No. 248	11,476.00
Tramping Lake No. 380	6,376.00
Tullymet No. 216	11,438.00
Turtle River No. 469	11,610.00
Usborne No. 310	16,209.00
Val Marie No. 17	7,722.00
Vanscoy No. 345	12,572.00
Victory No. 226	4,905.00
Viscount No. 341	15,259.00
Wallace No. 243	14,069.00
Walpole No. 92	15,801.00
Waverley No. 44	11,973.00
Wawken No. 93	12,087.00
Webb No. 138	13,715.00
Wellington No. 97	6,201.00
Weyburn No. 67	3,828.00
Wheatlands No. 163	12,831.00
Whiska Creek No. 106	10,044.00

Maintenance: — (Continued)

Rural Municipality of: — *(Concluded)*

White Valley No. 49	21,539.00
Willner No. 253	5,994.00
Willow Bunch No. 42	14,198.00
Willow Creek No. 458	18,742.00
Willowdale No. 153	10,570.00
Wilton No. 472	30,051.00
Winslow No. 319	13,567.00
Wise Creek No. 77	5,439.00
Wolseley No. 155	10,380.00
Wolverine No. 340	13,628.00
Wood Creek No. 281	8,416.00
Wood River No. 74	7,719.00
Wreford No. 280	10,294.00
Payees under $2,000.00	28,442.00
	$ 3,757,011.50

Timber Haul Maintenance:

Rural Municipality of:

Bjorkdale No. 426	$ 6,636.00
Garden River No. 490	6,163.00
Hudson Bay No. 394	23,857.00
Moose Range No. 486	23,749.00
Porcupine No. 395	8,435.00
Payees under $2,000.00	342.00
	$ 69,182.00

Bridges — Designated:

Rural Municipality of:

Arborfield No. 456	$ 39,392.93
Auvergne No. 76	8,007.31
Bjorkdale No. 426	21,407.07
Brokenshell No. 68	53,567.41
Chester No. 125	12,537.54
Clayton No. 333	12,707.64
Edenwold No. 158	4,025.29
Estevan No. 5	5,620.36
Flett's Springs No. 429	20,740.01
Frenchman Butte No. 501	14,435.96
Garry No. 245	3,122.06
Grass Lake No. 381	25,200.82
Grassy Creek No. 78	11,326.15
Hart Butte No. 11	20,680.05
Indian Head No. 156	26,340.85
Kingsley No. 124	11,444.63
Lakeside No. 338	22,395.46
Laurier No. 38	34,958.00
Maple Bush No. 224	4,672.76
Maple Creek No. 111	17,802.83
Martin No. 122	5,110.89
Meota No. 468	29,535.30
Mervin No. 499	37,963.44
Moose Range No. 486	2,619.84
Paddockwood No. 520	7,636.16
Piapot No. 110	4,215.56
Porcupine No. 395	10,934.20
Preeceville No. 334	26,779.98
Reciprocity No. 32	9,283.04
Reno No. 51	4,706.80
Riverside No. 168	9,194.02
Rosedale No. 283	107,535.78
Saltcoats No. 213	2,501.52
Scott No. 98	6,483.81
Shellbrook No. 493	75,971.58
Spalding No. 368	19,600.69
Swift Current No. 137	9,967.19
Tramping Lake No. 380	24,810.06
Victory No. 226	10,344.40
Webb No. 138	2,624.32

Grants for Rural Development — *(Continued)*

Bridges — Designated: — (Concluded)

Rural Municipality of: — *(Concluded)*	
Whiska Creek No. 106	49,018.92
Wood River No. 74	24,486.41
Wolseley, Town of	49,861.49
Payees under $2,000.00	9,517.05
	$ 911,087.58

Bridges — Municipal:

Rural Municipality of:	
Arborfield No. 456	$ 7,702.66
Connaught No. 457	101,994.17
Elmsthorpe No. 100	4,788.36
Estevan No. 5	2,899.33
Excelsior No. 166	9,733.75
Frenchman Butte No. 501	8,334.31
Indian Head No. 156	28,292.19
Insinger No. 275	13,284.39
Keys No. 303	14,337.73
Lajord No. 128	2,764.50
Laurier No. 38	9,775.65
Livingston No. 331	79,972.82
Lomond No. 37	22,329.81
Loon Lake No. 561	7,652.87
Mankota No. 45	16,929.59
Martin No. 122	23,517.67
Meadow Lake No. 588	168,047.96
Moose Jaw No. 161	30,328.67
Old Post No. 43	19,871.18
Paddockwood No. 520	61,049.52
Parkdale No. 498	2,017.13
Pleasantdale No. 398	7,195.46
Reciprocity No. 32	15,203.44
Scott No. 98	18,014.59
Shellbrook No. 493	11,390.27
Silverwood No. 123	36,594.40
Sliding Hills No. 273	14,077.87
Star City No. 428	16,327.80
Torch River No. 488	204,402.32
Victory No. 226	17,772.58
Weyburn No. 67	7,924.94
Payees under $2,000.00	8,363.18
	$ 992,891.11

Traffic Safety:

Langenburg, Town of	$ 4,238.83
Montmartre, Village of	2,282.51
Rural Municipality of:	
Blucher No. 343	3,213.88
Cana No. 214	2,548.67
Corman Park No. 344	3,074.22
Meota No. 468	4,118.75
Piapot No. 110	2,474.64
Reford No. 379	3,740.51
Scott No. 98	2,009.41
Spiritwood No. 496	2,469.95
Turtle River No. 469	4,350.00
Wilton No. 472	4,340.57
Payees under $2,000.00	42,274.96
	$ 81,136.90

Traffic Counts:

Rural Municipality of:	
Abernethy No. 186	$ 3,274.75
Benson No. 35	3,351.75
Big Quill No. 308	3,135.50
Browning No. 34	3,892.25
Cambria No. 6	2,511.25
Cana No. 214	3,322.75
Carmichael No. 109	2,583.75
Churchbridge No. 211	2,902.50

Traffic Counts: — (Concluded)

Rural Municipality of: — *(Concluded)*	
Clinworth No. 230	3,079.75
Coalfields No. 4	3,420.75
Cupar No. 218	3,886.75
Cymri No. 36	3,221.25
Elcapo No. 154	3,126.50
Elfros No. 307	2,989.50
Enniskillen No. 3	2,674.00
Estevan No. 5	3,014.00
Fertile Belt No. 183	3,833.25
Francis No. 127	4,185.50
Grayson No. 184	2,552.50
Griffin No. 66	2,902.50
Gull Lake No. 139	2,204.75
Hart Butte No. 11	2,707.50
Indian Head No. 156	3,281.50
Kingsley No. 124	3,439.75
Langenburg No. 181	4,018.25
Laurier No. 38	2,122.25
Lipton No. 217	2,914.75
Lomond No. 37	2,936.00
McLeod No. 185	4,259.00
Montmartre No. 126	3,174.50
Moose Creek No. 33	2,771.00
Moose Mountain No. 63	2,499.00
Moosomin No. 121	2,219.25
Mount Pleasant No. 2	3,491.00
Norton No. 69	2,841.25
Rocanville No. 151	2,593.75
Saltcoats No. 213	3,121.00
Silverwood No. 123	3,094.25
Souris Valley No. 7	2,567.00
South Qu'Appelle No. 157	4,164.25
Spy Hill No. 152	2,894.75
Stanley No. 215	3,841.00
The Gap No. 39	2,077.75
Walpole No. 92	3,283.75
Wawken No. 93	2,256.00
Wheatlands No. 163	2,044.25
Willow Bunch No. 42	2,328.50
Willowdale No. 153	2,097.75
Wolseley No. 155	3,342.75
Payees under $2,000.00	17,812.00
	$ 166,259.25

Recreation:

Rural Municipality of:	
Buckland No. 491	$ 3,560.00
Canwood No. 494	2,068.00
Corman Park No. 344	6,606.00
Hudson Bay No. 394	2,200.00
Meadow Lake No. 588	2,603.00
Orkney No. 244	2,194.00
Prince Albert No. 461	3,600.00
Rosthern No. 403	2,020.00
Shellbrook No. 493	2,056.00
Wilton No. 472	2,010.00
Payees under $2,000.00	157,349.64
	$ 186,266.64

Fire:

Rural Municipality of:	
Buckland No. 491	$ 3,460.00
Corman Park No. 344	6,506.00
Hudson Bay No. 394	2,100.00
Meadow Lake No. 588	2,503.00

Grants for Rural Development — *(Continued)*

Legal Surveys: — (Concluded)

Rural Municipality of: — *(Concluded)*	
Moose Jaw No. 161	2,146.00
Orkney No. 244	2,094.00
Prince Albert No. 461	3,500.00
Swift Current No. 137	3,628.00
Vanscoy No. 345	2,215.00
Payees under $2,000.00	185,690.25
	$ 213,842.25

Legal Surveys:

Rural Municipality of:	
Bayne No. 371	$ 5,402.53
Buffalo No. 409	2,483.30
Connaught No. 457	2,201.70
Garry No. 245	2,500.69
Lake Lenore No. 399	3,478.41
Mariposa No. 350	7,175.61
Terrell No. 101	4,897.20
Turtle River No. 469	7,331.78
Val Marie No. 17	4,854.46
Payees under $2,000.00	9,471.69
	$ 49,797.47

Regravel:

Rural Municipality of:	
Aberdeen No. 373	$ 7,692.69
Abernethy No. 186	4,619.25
Antelope Park No. 322	5,920.40
Antler No. 61	15,056.24
Arborfield No. 456	24,365.36
Argyle No. 1	8,851.72
Arlington No. 79	15,504.62
Arm River No. 252	4,762.05
Auvergne No. 76	9,141.21
Baildon No. 131	20,310.61
Barrier Valley No. 397	5,408.33
Battle River No. 438	8,143.70
Bayne No. 371	13,456.60
Beaver River No. 622	5,807.29
Bengough No. 40	21,200.47
Benson No. 35	13,918.74
Big Arm No. 251	7,084.04
Big Quill No. 308	7,589.10
Big River No. 555	5,601.95
Biggar No. 347	17,715.98
Birch Hills No. 460	18,528.70
Bjorkdale No. 426	29,035.15
Blaine Lake No. 434	19,909.62
Blucher No. 343	19,022.25
Bone Creek No. 108	23,392.83
Britannia No. 502	19,731.25
Brock No. 64	7,607.98
Brokenshell No. 68	6,538.65
Browning No. 34	22,387.43
Buchanan No. 304	9,526.29
Buckland No. 491	11,571.00
Buffalo No. 409	13,508.04
Calder No. 241	7,190.50
Caledonia No. 99	27,342.71
Cambria No. 6	9,340.29
Cana No. 214	10,559.39
Canaan No. 225	6,908.25
Canwood No. 494	22,655.30
Carmichael No. 109	8,829.54
Caron No. 162	6,946.53
Chaplin No. 164	11,225.07
Chester No. 125	4,827.50
Chesterfield No. 261	23,083.70
Churchbridge No. 211	4,509.50
Clayton No. 333	20,957.06
Clinworth No. 230	14,299.90

Regravel: — (Continued)

Rural Municipality of: — *(Continued)*	
Coalfields No. 4	19,135.89
Colonsay No. 342	3,769.49
Connaught No. 457	47,191.31
Corman Park No. 344	53,226.57
Cote No. 271	14,730.00
Coteau No. 255	15,378.43
Coulee No. 136	8,274.78
Craik No. 222	10,080.99
Cupar No. 218	9,840.40
Cut Knife No. 439	13,894.50
Cymri No. 36	12,758.23
Deer Forks No. 232	13,896.47
Douglas No. 436	28,475.90
Duck Lake No. 463	10,207.33
Dufferin No. 190	8,971.75
Dundurn No. 314	3,017.85
Edenwold No. 158	17,892.25
Elcapo No. 154	4,540.65
Eldon No. 471	19,221.62
Elfros No. 307	4,940.00
Elmsthorpe No. 100	13,254.37
Emerald No. 277	9,459.10
Enfield No. 194	7,110.25
Enniskillen No. 3	15,787.05
Enterprise No. 142	14,281.08
Estevan No. 5	8,534.79
Excel No. 71	7,183.29
Excelsior No. 166	16,459.65
Eye Hill No. 382	20,718.73
Eyebrow No. 193	3,557.25
Fertile Belt No. 183	5,648.65
Fertile Valley No. 285	3,732.77
Fillmore No. 96	15,835.60
Fish Creek No. 402	23,446.25
Flett's Springs No. 429	14,333.44
Foam Lake No. 276	8,046.23
Fox Valley No. 171	21,197.66
Francis No. 127	20,032.80
Frenchman Butte No. 501	13,301.40
Frontier No. 19	5,746.60
Garden River No. 490	32,952.05
Garry No. 245	13,392.35
Glen Bain No. 105	19,173.41
Glenside No. 377	18,809.13
Golden West No. 95	7,117.77
Good Lake No. 274	6,745.68
Grandview No. 349	11,531.95
Grant No. 372	13,796.57
Grass Lake No. 381	12,559.27
Grassy Creek No. 78	3,842.84
Gravelbourg No. 104	21,880.80
Great Bend No. 405	10,585.28
Greenfield No. 529	14,008.48
Griffin No. 66	29,352.50
Gull Lake No. 139	10,269.83
Happyland No. 231	5,940.09
Harris No. 316	6,224.12
Hart Butte No. 11	7,575.00
Hazel Dell No. 335	43,704.47
Hazelwood No. 94	15,745.13
Heart's Hill No. 352	12,697.13
Hillsdale No. 440	12,191.61
Hoodoo No. 401	24,851.90
Hudson Bay No. 394	19,598.65
Humboldt No. 370	9,055.27
Huron No. 223	4,494.09
Indian Head No. 156	5,794.97
Insinger No. 275	7,064.25
Invergordon No. 430	15,181.48
Invermay No. 305	4,722.70

Grants for Rural Development — *(Continued)*

Regravel: — (Continued)

Rural Municipality of: — *(Continued)*

Ituna Bon Accord No. 246	5,930.47
Kellross No. 247	12,245.19
Kelvington No. 366	11,365.05
Key West No. 70	5,990.88
Keys No. 303	20,191.23
Kindersley No. 290	21,948.25
King George No. 256	9,448.40
Kingsley No. 124	8,870.50
Kinistino No. 459	20,674.61
Kutawa No. 278	4,973.04
Lac Pelletier No. 107	18,170.08
Lacadena No. 228	23,529.69
Laird No. 404	20,504.75
Lajord No. 128	9,256.06
Lake Alma No. 8	5,877.80
Lake Johnston No. 102	10,883.07
Lake Lenore No. 399	12,422.99
Lake of the Rivers No. 72	12,821.84
Lakeside No. 338	6,788.60
Lakeview No. 337	7,712.80
Langenburg No. 181	8,728.80
Last Mountain Valley No. 250	19,392.18
Laurier No. 38	14,197.23
Lawtonia No. 135	9,593.17
Leask No. 464	39,529.13
Leroy No. 339	31,400.40
Lipton No. 217	8,219.04
Livingston No. 331	20,290.15
Lomond No. 37	13,066.30
Longlaketon No. 219	3,076.80
Loon Lake No. 561	23,790.72
Loreburn No. 254	9,481.00
Lost River No. 313	7,053.53
Lumsden No. 189	6,649.78
Manitou Lake No. 442	22,783.03
Mankota No. 45	20,020.88
Maple Bush No. 224	3,848.40
Maple Creek No. 111	38,392.02
Mariposa No. 350	7,750.50
Marquis No. 191	3,000.60
Marriott No. 317	8,168.50
Martin No. 122	10,932.29
Maryfield No. 91	5,852.86
Mayfield No. 406	11,404.79
McCraney No. 282	14,642.83
McKillop No. 220	8,134.51
McLeod No. 185	7,812.25
Meadow Lake No. 588	12,042.63
Medstead No. 497	8,582.70
Meeting Lake No. 466	17,991.75
Meota No. 468	12,506.06
Mervin No. 499	8,765.70
Milden No. 286	9,870.00
Miry Creek No. 229	26,742.32
Monet No. 257	18,285.75
Montmartre No. 126	14,854.24
Moose Creek No. 33	10,904.00
Moose Jaw No. 161	4,034.49
Moose Mountain No. 63	11,533.20
Moose Range No. 486	35,727.75
Moosomin No. 121	9,456.36
Morris No. 312	8,881.60
Morse No. 165	17,853.25
Mount Pleasant No. 2	2,365.03
Mountain View No. 318	9,211.03
Newcombe No. 260	13,833.95
Nipawin No. 487	19,595.06
North Battleford No. 437	12,212.95
North Qu'Appelle No. 187	13,637.22
Norton No. 69	6,359.20

Regravel: — (Continued)

Rural Municipality of: — *(Continued)*

Oakdale No. 320	18,355.33
Old Post No. 43	17,106.25
Orkney No. 244	10,138.73
Paddockwood No. 520	18,379.36
Parkdale No. 498	23,039.95
Paynton No. 470	8,451.94
Pense No. 160	10,561.56
Perdue No. 346	9,305.42
Piapot No. 110	12,499.54
Pittville No. 169	19,243.40
Pleasant Valley No. 288	13,183.23
Pleasantdale No. 398	10,044.32
Ponass Lake No. 367	18,555.67
Porcupine No. 395	48,586.64
Prairie No. 408	9,396.94
Prairie Rose No. 309	6,818.44
Prairiedale No. 321	55,965.75
Preeceville No. 334	28,641.28
Prince Albert No. 461	33,739.73
Progress No. 351	13,760.94
Reciprocity No. 32	4,297.00
Redberrry No. 435	12,856.49
Redburn No. 130	25,914.43
Reford No. 379	7,802.56
Reno No. 51	13,887.26
Riverside No. 168	20,206.32
Rocanville No. 151	15,023.87
Rodgers No. 133	7,702.40
Rosedale No. 283	19,027.10
Rosemount No. 378	15,679.79
Rosthern No. 403	24,642.82
Round Hill No. 467	17,532.00
Round Valley No. 410	14,357.59
Rudy No. 284	9,270.40
Saltcoats No. 213	10,593.55
Sarnia No. 221	6,155.50
Saskatchewan Landing No. 167	7,716.85
Sasman No. 336	12,670.00
Scott No. 98	4,881.50
Senlac No. 411	14,193.63
Shamrock No. 134	5,704.40
Shellbrook No. 493	14,489.40
Silverwood No. 123	14,871.44
Sliding Hills No. 273	15,505.24
Snipe Lake No. 259	21,566.15
Souris Valley No. 7	3,595.38
South Qu'Appelle No. 157	8,445.50
Spalding No. 368	11,226.87
Spiritwood No. 496	39,114.67
Spy Hill No. 152	7,994.00
St. Andrews No. 287	11,542.00
St. Louis No. 431	29,277.03
St. Peter No. 369	19,766.20
St. Philips No. 301	12,511.24
Stanley No. 215	18,033.35
Star City No. 428	17,305.07
Stonehenge No. 73	12,944.90
Storthoaks No. 31	9,085.45
Surprise Valley No. 9	15,083.19
Sutton No. 103	27,700.75
Swift Current No. 137	5,064.45
Tecumseh No. 65	7,373.39
Terrell No. 101	7,105.36
Three Lakes No. 400	14,455.34
Tisdale No. 427	25,899.45
Torch River No. 488	37,595.15
Touchwood No. 248	5,517.25
Tramping Lake No. 380	13,455.53
Tulleymet No. 216	3,778.77
Turtle River No. 469	20,633.07

Grants for Rural Development — *(Continued)*

Regravel: — (Concluded)

Rural Municipality of: — *(Concluded)*

Usborne No. 310	3,397.79
Val Marie No. 17	3,980.28
Victory No. 226	7,567.68
Viscount No. 341	18,534.08
Wallace No. 243	17,343.53
Walpole No. 92	9,238.50
Wawken No. 93	2,263.81
Webb No. 138	17,679.75
Wellington No. 97	4,300.86
Weyburn No. 67	5,695.43
Wheatlands No. 163	2,916.53
Whiska Creek No. 106	25,135.05
White Valley No. 49	30,715.45
Willow Bunch No. 42	15,149.00
Willow Creek No. 458	40,743.60
Willowdale No. 153	11,921.77
Wilton No. 472	40,044.90
Winslow No. 319	17,215.00
Wise Creek No. 77	8,306.50
Wolverine No. 340	4,382.94
Wood Creek No. 281	2,948.60
Wood River No. 74	15,057.76
Wreford No. 280	4,585.19
Payees under $2,000.00	19,582.18
	$ 3,957,149.80

Heavy Haul — High Volume:

Bruno, Town of	$ 4,685.78
Rural Municipality of:	
Arborfield No. 456	17,998.45
Blucher No. 343	89,378.32
Britannia No. 502	59,906.80
Bruno, Town of	4,685.78
Connaught No. 457	5,209.48
Corman Park No. 344	274,840.07
Edenwold No. 158	32,604.38
Heart's Hill No. 352	86,179.43
Lakeland No. 521	68,861.51
Perdue No. 346	22,848.26
Prince Albert No. 461	13,269.30
Reciprocity No. 32	10,668.88
Rosthern No. 403	31,849.12
Storthoaks No. 31	9,520.30
Turtle River No. 469	5,418.88
Vanscoy No. 345	74,089.15
Wilton No. 472	49,944.75
Payees under $2,000.00	4,162.88
	$ 861,435.74

Road Inventories:

Payees under $2,000.00	$ 56,250.00
	$ 56,250.00

Basic Unconditional Grants:

Rural Municipality of:

Aberdeen No. 373	$ 6,841.00
Abernethy No. 186	9,970.00
Antelope Park No. 322	4,153.00
Antler No. 61	8,815.00
Arborfield No. 456	8,727.00
Argyle No. 1	6,924.00
Arlington No. 79	10,071.00
Arm River No. 252	7,658.00
Auvergne No. 76	8,820.00
Baildon No. 131	8,825.00
Barrier Valley No. 397	6,682.00
Battle River No. 438	7,337.00
Bayne No. 371	8,671.00
Beaver River No. 622	10,582.00
Bengough No. 40	8,913.00

Basic Unconditional Grants: — (Continued)

Rural Municipality of: — *(Continued)*

Benson No. 35	12,570.00
Big Arm No. 251	8,036.00
Big Quill No. 308	9,282.00
Big River No. 555	5,464.00
Big Stick No. 141	5,101.00
Biggar No. 347	14,132.00
Birch Hills No. 460	8,446.00
Bjorkdale No. 426	12,051.00
Blaine Lake No. 434	9,378.00
Blucher No. 343	3,000.00
Bone Creek No. 108	11,070.00
Bratt's Lake No. 129	10,919.00
Britannia No. 502	13,997.00
Brock No. 64	8,315.00
Brokenshell No. 68	8,950.00
Browning No. 34	14,088.00
Buchanan No. 304	10,315.00
Buckland No. 491	10,259.00
Buffalo No. 409	10,319.00
Calder No. 241	9,703.00
Caledonia No. 99	8,886.00
Cambria No. 6	8,131.00
Cana No. 214	8,603.00
Canaan No. 225	5,681.00
Canwood No. 494	19,743.00
Carmichael No. 109	8,977.00
Caron No. 162	7,028.00
Chaplin No. 164	5,097.00
Chester No. 125	8,039.00
Chesterfield No. 261	16,028.00
Churchbridge No. 211	10,897.00
Clayton No. 333	12,046.00
Clinworth No. 230	10,542.00
Coalfields No. 4	11,894.00
Colonsay No. 342	3,000.00
Connaught No. 457	13,425.00
Corman Park No. 344	24,380.00
Cote No. 271	8,688.00
Coteau No. 255	7,928.00
Coulee No. 136	7,684.00
Craik No. 222	8,579.00
Cupar No. 218	11,409.00
Cut Knife No. 439	6,749.00
Cymri No. 36	12,099.00
Deer Forks No. 232	6,439.00
Douglas No. 436	9,365.00
Duck Lake No. 463	8,828.00
Dufferin No. 190	9,729.00
Dundurn No. 314	3,000.00
Eagle Creek No. 376	9,116.00
Edenwold No. 158	13,587.00
Elcapo No. 154	9,347.00
Eldon No. 471	11,767.00
Elfros No. 307	8,598.00
Elmsthorpe No. 100	9,499.00
Emerald No. 277	10,277.00
Enfield No. 194	8,182.00
Enniskillen No. 3	9,373.00
Enterprise No. 142	10,644.00
Estevan No. 5	11,179.00
Excel No. 71	9,121.00
Excelsior No. 166	13,734.00
Eye Hill No. 382	8,736.00
Eyebrow No. 193	8,517.00
Fertile Belt No. 183	7,905.00
Fertile Valley No. 285	8,843.00
Fillmore No. 96	9,295.00
Fish Creek No. 402	7,693.00
Flett's Springs No. 429	12,461.00
Foam Lake No. 276	14,998.00
Fox Valley No. 171	9,231.00

Grants for Rural Development — *(Continued)*

Basic Unconditional Grants: — (Continued)

Rural Municipality of: — *(Continued)*

Francis No. 127	11,709.00
Frenchman Butte No. 501	16,398.00
Frontier No. 19	9,879.00
Garden River No. 490	8,917.00
Garry No. 245	9,673.00
Glen Bain No. 105	9,550.00
Glen McPherson No. 46	4,320.00
Glenside No. 377	8,426.00
Golden West No. 95	7,942.00
Good Lake No. 274	9,963.00
Grandview No. 349	7,592.00
Grant No. 372	7,543.00
Grass Lake No. 381	8,971.00
Grassy Creek No. 78	6,288.00
Gravelbourg No. 104	9,801.00
Grayson No. 184	9,358.00
Great Bend No. 405	8,678.00
Greenfield No. 529	6,499.00
Griffin No. 66	11,260.00
Gull Lake No. 139	8,071.00
Happy Valley No. 10	3,111.00
Happyland No. 231	13,218.00
Harris No. 316	6,922.00
Hart Butte No. 11	9,185.00
Hazel Dell No. 335	9,518.00
Hazelwood No. 94	6,905.00
Heart's Hill No. 352	7,470.00
Hillsborough No. 132	3,000.00
Hillsdale No. 440	9,594.00
Hoodoo No. 401	12,487.00
Hudson Bay No. 394	11,993.00
Humboldt No. 370	10,650.00
Huron No. 223	6,921.00
Indian Head No. 156	7,934.00
Insinger No. 275	8,393.00
Invergordon No. 430	11,251.00
Invermay No. 305	10,420.00
Ituna Bon Accord No. 246	8,533.00
Kellross No. 247	11,482.00
Kelvington No. 366	9,172.00
Key West No. 70	9,012.00
Keys No. 303	9,915.00
Kindersley No. 290	20,984.00
King George No. 256	6,258.00
Kingsley No. 124	9,869.00
Kinistino No. 459	15,007.00
Kutawa No. 278	5,045.00
Lac Pelletier No. 107	8,200.00
Lacadena No. 228	16,159.00
Laird No. 404	10,878.00
Lajord No. 128	10,549.00
Lake Alma No. 8	6,749.00
Lake Johnston No. 102	5,775.00
Lake Lenore No. 399	8,605.00
Lake of the Rivers No. 72	7,647.00
Lakeland No. 521	3,229.00
Lakeside No. 338	9,645.00
Lakeview No. 337	10,066.00
Langenburg No. 181	4,783.00
Last Mountain Valley No. 250	10,089.00
Laurier No. 38	8,004.00
Lawtonia No. 135	8,752.00
Leask No. 464	13,158.00
Leroy No. 339	11,221.00
Lipton No. 217	8,612.00
Livingston No. 331	7,566.00
Lomond No. 37	10,162.00
Lone Tree No. 18	5,880.00
Longlaketon No. 219	12,364.00
Loon Lake No. 561	10,215.00

Basic Unconditional Grants: — (Continued)

Rural Municipality of: — *(Continued)*

Loreburn No. 254	10,971.00
Lost River No. 313	3,930.00
Lumsden No. 189	10,098.00
Manitou Lake No. 442	9,548.00
Mankota No. 45	10,113.00
Maple Bush No. 224	6,796.00
Maple Creek No. 111	15,177.00
Mariposa No. 350	6,588.00
Marquis No. 191	9,283.00
Marriott No. 317	8,440.00
Martin No. 122	6,812.00
Maryfield No. 91	8,186.00
Mayfield No. 406	7,309.00
McCraney No. 282	8,653.00
McKillop No. 220	8,627.00
McLeod No. 185	11,030.00
Meadow Lake No. 588	19,039.00
Medstead No. 497	9,529.00
Meeting Lake No. 466	9,032.00
Meota No. 468	9,085.00
Mervin No. 499	8,592.00
Milden No. 286	9,260.00
Milton No. 292	6,249.00
Miry Creek No. 229	12,047.00
Monet No. 257	11,809.00
Montmartre No. 126	9,910.00
Montrose No. 315	4,874.00
Moose Creek No. 33	9,275.00
Moose Jaw No. 161	5,819.00
Moose Mountain No. 63	7,928.00
Moose Range No. 486	15,980.00
Moosomin No. 121	6,512.00
Morris No. 312	5,660.00
Morse No. 165	11,249.00
Mount Hope No. 279	12,618.00
Mount Pleasant No. 2	9,595.00
Mountain View No. 318	8,609.00
Newcombe No. 260	8,425.00
Nipawin No. 487	12,650.00
North Battleford No. 437	9,171.00
North Qu'Appelle No. 187	7,668.00
Norton No. 69	8,492.00
Oakdale No. 320	9,876.00
Old Post No. 43	14,391.00
Orkney No. 244	10,363.00
Paddockwood No. 520	10,432.00
Parkdale No. 498	11,513.00
Paynton No. 470	4,896.00
Pense No. 160	8,193.00
Perdue No. 346	7,121.00
Piapot No. 110	11,683.00
Pinto Creek No. 75	9,675.00
Pittville No. 169	10,159.00
Pleasant Valley No. 288	8,032.00
Pleasantdale No. 398	9,549.00
Ponass Lake No. 367	11,168.00
Poplar Valley No. 12	7,482.00
Porcupine No. 395	17,682.00
Prairie No. 408	7,802.00
Prairie Rose No. 309	6,973.00
Prairiedale No. 321	5,941.00
Preeceville No. 334	15,332.00
Prince Albert No. 461	12,714.00
Progress No. 351	8,985.00
Reciprocity No. 32	8,688.00
Redberrry No. 435	13,039.00
Redburn No. 130	10,049.00
Reford No. 379	7,873.00
Reno No. 51	11,736.00
Riverside No. 168	13,828.00

Grants for Rural Development — *(Continued)*

Basic Unconditional Grants: — (Concluded)

Rural Municipality of: — *(Continued)*

Rocanville No. 151	3,000.00
Rodgers No. 133	5,540.00
Rosedale No. 283	9,963.00
Rosemount No. 378	5,695.00
Rosthern No. 403	11,390.00
Round Hill No. 467	8,718.00
Round Valley No. 410	7,716.00
Rudy No. 284	7,989.00
Saltcoats No. 213	9,084.00
Sarnia No. 221	10,284.00
Saskatchewan Landing No. 167	8,776.00
Sasman No. 336	13,692.00
Scott No. 98	11,951.00
Senlac No. 411	7,484.00
Shamrock No. 134	6,295.00
Shellbrook No. 493	13,846.00
Sherwood No. 159	11,878.00
Silverwood No. 123	9,499.00
Sliding Hills No. 273	12,867.00
Snipe Lake No. 259	17,234.00
Souris Valley No. 7	9,681.00
South Qu'Appelle No. 157	10,828.00
Spalding No. 368	12,508.00
Spiritwood No. 496	18,367.00
Spy Hill No. 152	3,000.00
St. Andrews No. 287	10,970.00
St. Louis No. 431	11,460.00
St. Peter No. 369	12,517.00
St. Philips No. 301	6,248.00
Stanley No. 215	11,007.00
Star City No. 428	11,440.00
Stonehenge No. 73	11,296.00
Storthoaks No. 31	6,996.00
Surprise Valley No. 9	5,323.00
Sutton No. 103	9,246.00
Swift Current No. 137	10,544.00
Tecumseh No. 65	8,062.00
Terrrell No. 101	9,111.00
The Gap No. 39	6,519.00
Three Lakes No. 400	9,704.00
Tisdale No. 427	12,697.00
Torch River No. 488	24,020.00
Touchwood No. 248	8,213.00
Tramping Lake No. 380	6,966.00
Tullymet No. 216	6,051.00
Turtle River No. 469	8,764.00
Usborne No. 310	3,000.00
Val Marie No. 17	10,220.00
Vanscoy No. 345	5,012.00
Victory No. 226	8,310.00
Viscount No. 341	5,059.00
Wallace No. 243	11,511.00
Walpole No. 92	8,654.00
Waverley No. 44	10,094.00
Wawken No. 93	7,498.00
Webb No. 138	11,711.00
Wellington No. 97	8,839.00
Weyburn No. 67	11,102.00
Wheatlands No. 163	9,053.00
Whiska Creek No. 106	9,052.00
White Valley No. 49	17,895.00
Willner No. 253	7,923.00
Willow Bunch No. 42	9,500.00
Willow Creek No. 458	12,512.00
Willowdale No. 153	6,269.00
Wilton No. 472	18,176.00
Winslow No. 319	10,330.00
Wise Creek No. 77	5,306.00
Wolseley No. 155	9,813.00
Wolverine No. 340	5,207.00

Equalization: — (Continued)

Rural Municipality of: — *(Concluded)*

Wood Creek No. 281		8,132.00
Wood River No. 74		10,546.00
Wreford No. 280		6,130.00
	$	**2,843,702.00**

Equalization:

Rural Municipality of:

Aberdeen No. 373	$	33,962.00
Abernethy No. 186		36,615.00
Antelope Park No. 322		5,278.00
Antler No. 61		33,115.00
Arborfield No. 456		57,472.00
Argyle No. 1		30,662.00
Arlington No. 79		49,784.00
Arm River No. 252		53,192.00
Auvergne No. 76		70,382.00
Baildon No. 131		51,684.00
Barrier Valley No. 397		50,328.00
Battle River No. 438		41,958.00
Bayne No. 371		47,580.00
Beaver River No. 622		101,272.00
Bengough No. 40		75,428.00
Benson No. 35		35,388.00
Big Arm No. 251		59,889.00
Big Quill No. 308		48,431.00
Big River No. 555		54,352.00
Big Stick No. 141		8,064.00
Biggar No. 347		113,370.00
Birch Hills No. 460		40,375.00
Bjorkdale No. 426		80,538.00
Blaine Lake No. 434		56,404.00
Bone Creek No. 108		49,675.00
Bratt's Lake No. 129		12,187.00
Brock No. 64		31,847.00
Brokenshell No. 68		71,844.00
Buchanan No. 304		55,676.00
Buffalo No. 409		67,250.00
Calder No. 241		75,139.00
Caledonia No. 99		42,773.00
Cambria No. 6		38,732.00
Cana No. 214		43,261.00
Canaan No. 225		38,257.00
Canwood No. 494		150,695.00
Carmichael No. 109		43,640.00
Chesterfield No. 261		82,095.00
Churchbridge No. 211		51,727.00
Clayton No. 333		76,090.00
Clinworth No. 230		24,392.00
Connaught No. 457		82,763.00
Cote No. 271		42,821.00
Coteau No. 255		56,461.00
Coulee No. 136		40,284.00
Craik No. 222		35,540.00
Cupar No. 218		69,726.00
Cut Knife No. 439		28,488.00
Deer Forks No. 232		23,735.00
Douglas No. 436		48,546.00
Duck Lake No. 463		84,830.00
Dufferin No. 190		33,538.00
Eagle Creek No. 376		66,163.00
Elcapo No. 154		57,010.00
Elfros No. 307		49,017.00
Elmsthorpe No. 100		72,666.00
Emerald No. 277		59,298.00
Enfield No. 194		59,158.00
Enniskillen No. 3		5,928.00
Enterprise No. 142		52,610.00
Excel No. 71		46,095.00
Excelsior No. 166		59,809.00
Eye Hill No. 382		23,504.00

Grants for Rural Development — *(Continued)*

Equalization: — (Continued)

Rural Municipality of: — *(Continued)*

Eyebrow No. 193	56,289.00
Fertile Valley No. 285	7,596.00
Fillmore No. 96	49,229.00
Fish Creek No. 402	51,452.00
Flett's Springs No. 429	53,952.00
Foam Lake No. 276	86,559.00
Fox Valley No. 171	59,157.00
Francis No. 127	12,305.00
Frenchman Butte No. 501	74,736.00
Frontier No. 19	55,665.00
Garden River No. 490	77,918.00
Garry No. 245	78,344.00
Glen Bain No. 105	61,301.00
Glen McPherson No. 46	26,889.00
Glenside No. 377	73,492.00
Golden West No. 95	30,609.00
Good Lake No. 274	64,530.00
Grandview No. 349	49,536.00
Grant No. 372	52,799.00
Grass Lake No. 381	45,959.00
Grassy Creek No. 78	28,196.00
Gravelbourg No. 104	58,845.00
Grayson No. 184	37,087.00
Great Bend No. 405	61,349.00
Greenfield No. 529	43,158.00
Griffin No. 66	27,956.00
Gull Lake No. 139	7,046.00
Happy Valley No. 10	16,201.00
Happyland No. 231	58,593.00
Harris No. 316	43,016.00
Hazel Dell No. 335	76,636.00
Hazelwood No. 94	46,447.00
Heart's Hill No. 352	18,128.00
Hillsborough No. 132	20,050.00
Hillsdale No. 440	45,627.00
Hoodoo No. 401	50,777.00
Hudson Bay No. 394	73,019.00
Humboldt No. 370	43,652.00
Huron No. 223	29,881.00
Indian Head No. 156	13,769.00
Insinger No. 275	59,767.00
Invergordon No. 430	80,385.00
Invermay No. 305	84,619.00
Ituna Bon Accord No. 246	53,177.00
Kellross No. 247	92,889.00
Kelvington No. 366	61,137.00
Key West No. 70	77,493.00
Keys No. 303	65,248.00
King George No. 256	37,904.00
Kingsley No. 124	11,451.00
Kinistino No. 459	115,390.00
Kutawa No. 278	34,290.00
Lac Pelletier No. 107	38,716.00
Lacadena No. 228	49,542.00
Laird No. 404	60,695.00
Lake Alma No. 8	28,044.00
Lake Johnston No. 102	40,511.00
Lake Lenore No. 399	53,021.00
Lake of the Rivers No. 72	43,707.00
Lakeside No. 338	63,518.00
Lakeview No. 337	60,250.00
Last Mountain Valley No. 250	75,763.00
Laurier No. 38	22,680.00
Lawtonia No. 135	64,857.00
Leask No. 464	111,935.00
Leroy No. 339	67,469.00
Lipton No. 217	47,695.00
Livingston No. 331	44,823.00
Lone Tree No. 18	45,766.00
Longlaketon No. 219	94,078.00

Equalization: — (Continued)

Rural Municipality of: — *(Continued)*

Loon Lake No. 561	86,775.00
Loreburn No. 254	28,833.00
Lost River No. 313	17,698.00
Lumsden No. 189	52,985.00
Manitou Lake No. 442	13,586.00
Mankota No. 45	72,716.00
Maple Bush No. 224	53,778.00
Maple Creek No. 111	120,734.00
Mariposa No. 350	33,808.00
Marquis No. 191	19,212.00
Marriott No. 317	52,843.00
Martin No. 122	27,876.00
Maryfield No. 91	42,224.00
Mayfield No. 406	25,386.00
McCraney No. 282	56,328.00
McKillop No. 220	24,446.00
McLeod No. 185	63,034.00
Meadow Lake No. 588	164,346.00
Medstead No. 497	92,475.00
Meeting Lake No. 466	78,547.00
Mervin No. 499	48,678.00
Milden No. 286	15,492.00
Milton No. 292	29,286.00
Miry Creek No. 229	34,991.00
Montmartre No. 126	34,231.00
Montrose No. 315	21,796.00
Moose Mountain No. 63	31,646.00
Moose Range No. 486	108,615.00
Moosomin No. 121	5,014.00
Morris No. 312	4,921.00
Morse No. 165	49,812.00
Mount Hope No. 279	83,976.00
Mountain View No. 318	7,485.00
Newcombe No. 260	23,762.00
Nipawin No. 487	51,177.00
North Battleford No. 437	22,362.00
Norton No. 69	66,962.00
Old Post No. 43	114,135.00
Orkney No. 244	29,641.00
Paddockwood No. 520	86,426.00
Parkdale No. 498	81,068.00
Paynton No. 470	20,131.00
Perdue No. 346	30,119.00
Piapot No. 110	86,874.00
Pinto Creek No. 75	82,857.00
Pittville No. 169	79,478.00
Pleasant Valley No. 288	48,915.00
Pleasantdale No. 398	60,179.00
Ponass Lake No. 367	71,301.00
Poplar Valley No. 12	15,508.00
Porcupine No. 395	145,155.00
Prairie No. 408	56,688.00
Prairie Rose No. 309	38,929.00
Prairiedale No. 321	7,807.00
Preeceville No. 334	121,236.00
Prince Albert No. 461	27,513.00
Progress No. 351	33,958.00
Redberry No. 435	122,535.00
Redburn No. 130	10,491.00
Reford No. 379	44,949.00
Reno No. 51	85,617.00
Rodgers No. 133	41,268.00
Rosedale No. 283	70,979.00
Rosemount No. 378	39,094.00
Rosthern No. 403	45,420.00
Round Hill No. 467	76,474.00
Round Valley No. 410	30,918.00
Rudy No. 284	45,833.00
Saltcoats No. 213	42,275.00
Sarnia No. 221	70,999.00

Grants for Rural Development — *(Continued)*

Equalization: — (Concluded)

Rural Municipality of: — *(Concluded)*	
Saskatchewan Landing No. 167	40,628.00
Sasman No. 336	76,697.00
Scott No. 98	36,121.00
Senlac No. 411	45,477.00
Shamrock No. 134	48,657.00
Shellbrook No. 493	86,867.00
Silverwood No. 123	2,084.00
Sliding Hills No. 273	72,917.00
Souris Valley No. 7	35,731.00
South Qu'Appelle No. 157	58,172.00
Spalding No. 368	84,843.00
Spiritwood No. 496	145,056.00
St. Andrews No. 287	13,616.00
St. Louis No. 431	57,117.00
St. Peter No. 369	74,421.00
St. Philips No. 301	41,394.00
Stanley No. 215	72,465.00
Star City No. 428	56,709.00
Stonehenge No. 73	74,564.00
Storthoaks No. 31	27,970.00
Surprise Valley No. 9	33,183.00
Sutton No. 103	63,621.00
Tecumseh No. 65	4,686.00
Terrell No. 101	88,124.00
The Gap No. 39	40,532.00
Three Lakes No. 400	54,828.00
Tisdale No. 427	50,981.00
Torch River No. 488	183,022.00
Touchwood No. 248	67,342.00
Tramping Lake No. 380	41,376.00
Tullymet No. 216	30,947.00
Turtle River No. 469	53,320.00
Val Marie No. 17	26,835.00
Victory No. 226	40,086.00
Viscount No. 341	3,549.00
Wallace No. 243	44,420.00
Walpole No. 92	14,231.00
Waverley No. 44	99,727.00
Wawken No. 93	31,827.00
Webb No. 138	62,669.00
Wellington No. 97	34,554.00
Weyburn No. 67	18,747.00
Wheatlands No. 163	48,325.00
Whiska Creek No. 106	49,923.00
White Valley No. 49	126,651.00
Willner No. 253	43,226.00
Willow Bunch No. 42	64,163.00
Willow Creek No. 458	73,529.00
Willowdale No. 153	39,020.00
Wise Creek No. 77	31,784.00
Wolseley No. 155	58,802.00
Wolverine No. 340	9,605.00
Wood Creek No. 281	52,657.00
Wood River No. 74	80,201.00
Wreford No. 280	41,472.00
Payees Under $2,000.00	1,820.00
	$ 13,637,260.00

Organized Hamlets:

Rural Municipality of:	
Battle River No. 438	$ 10,144.00
Big Quill No. 308	4,754.00
Birch Hills No. 460	8,275.00
Bjorkdale No. 426	17,495.00
Bone Creek No. 108	5,421.00
Brokenshell No. 68	5,626.00
Buchanan No. 304	11,201.00
Caledonia No. 99	7,967.00
Cana No. 214	7,577.00
Caron No. 162	42,548.00

Organized Hamlets: — (Continued)

Rural Municipality of: — *(Continued)*	
Chester No. 125	4,394.00
Chesterfield No. 261	3,881.00
Clayton No. 333	3,829.00
Corman Park No. 344	45,006.00
Cote No. 271	4,548.00
Coulee No. 136	3,573.00
Duck Lake No. 463	9,477.00
Elfros No. 307	6,756.00
Elmsthorpe No. 100	3,675.00
Emerald No. 277	4,651.00
Estevan No. 5	7,526.00
Excel No. 71	12,280.00
Excelsior No. 166	3,213.00
Fertile Belt No. 183	2,957.00
Flett's Springs No. 429	4,959.00
Foam Lake No. 276	6,581.00
Frenchman Butte No. 501	7,064.00
Golden West No. 95	5,164.00
Grass Lake No. 381	3,778.00
Gravelbourg No. 104	4,343.00
Grayson No. 184	5,965.00
Greenfield No. 529	5,964.00
Griffin No. 66	6,551.00
Happy Valley No. 10	5,729.00
Hazel Dell No. 335	10,021.00
Heart's Hill No. 352	3,162.00
Hoodoo No. 401	5,451.00
Hudson Bay No. 394	19,682.00
Invergordon No. 430	12,875.00
Ituna Bon Accord No. 246	3,367.00
Key West No. 70	5,472.00
Keys No. 303	3,470.00
Lac Pelletier No. 107	2,803.00
Lacadena No. 228	13,748.00
Lajord No. 128	32,089.00
Lake Alma No. 8	5,421.00
Lake Johnston No. 102	3,162.00
Lakeview No. 337	5,318.00
Leask No. 464	2,854.00
Mankota No. 45	5,113.00
Marquis No. 191	6,940.00
McKillop No. 220	22,629.00
Meadow Lake No. 588	8,861.00
Meeting Lake No. 466	11,150.00
Meota No. 468	51,734.00
Mervin No. 499	11,818.00
Montmartre No. 126	5,113.00
Moose Mountain No. 63	2,700.00
North Qu'Appelle No. 187	26,875.00
Paddockwood No. 520	4,600.00
Parkdale No. 498	11,026.00
Pleasant Valley No. 288	7,629.00
Pleasantdale No. 398	6,448.00
Porcupine No. 395	6,191.00
Preeceville No. 334	14,005.00
Rodgers No. 133	3,778.00
Rosthern No. 403	16,422.00
Sarnia No. 221	5,965.00
Sasman No. 336	19,601.00
Shellbrook No. 493	13,666.00
Silverwood No. 123	5,164.00
Sliding Hills No. 273	8,501.00
Souris Valley No. 7	5,421.00
South Qu'Appelle No. 157	9,404.00
St. Louis No. 431	15,360.00
Stanley No. 215	7,115.00
Stonehenge No. 73	5,626.00
Storthoaks No. 31	6,345.00
Sutton No. 103	3,162.00
Swift Current No. 137	11,771.00

Grants for Rural Development — *(Concluded)*

Organized Hamlets:

Rural Municipality of: — *(Concluded)*

Terrell No. 101	3,213.00
Tisdale No. 427	14,076.00
Torch River No. 488	15,904.00
Val Marie No. 17	4,138.00
Victory No. 226	5,780.00
Weyburn No. 67	8,193.00
Willow Bunch No. 42	8,994.00
Willow Creek No. 458	12,075.00
Willowdale No. 153	3,829.00
Wilton No. 472	8,296.00
Wolseley No. 155	3,984.00
	$ 850,382.00

Grants for Construction of Roads on Indian Reserves:

Cowessess Indian Band No. 73	$ 5,470.00
Saskatoon District Trust Acct.	3,027.00
Touchwood-File Hills-Qu'Appelle District Chiefs Council	2,522.50
Yorkton District	2,806.50
Payees Under $2,000.00	7,079.21
	$ 20,905.21

Grants for Community Development Corporations:

New Opportunities Rural Development Co-operative Ltd	$ 65,000.00
Pheasant Creek Rural Development Corp.	25,000.00
Poplar Hills Rural Development Co-operative Ltd.	50,000.00
Sage Hill Rural Development Co-operative Ltd.	50,000.00
	$ 190,000.00

Grants to the Saskatchewan Association of Rural Municipalities, the Rural Municipal Administrators' Association of Saskatchewan:

Rural Municipal Administrators' Association of Saskatchewan	$ 5,000.00
Saskatchewan Association of Rural Municipalities	5,000.00
Saskatchewan Women's Institute	9,900.00
Payees Under $2,000.00	1,131.80
	$ 21,031.80
	$ 47,862,000.00

Planning and Research

Subvote 6

Revised Estimate	**$ 223,200.00**	Expenditure	**$ 222,882.43**

Department Head and Branch Head — Salaries	$ 60,492.00
Permanent Positions — Salaries	98,251.14
Labour Service, Casual and Part-Time Employment	18,860.89
Differentials, Severance Pay and Standby Pay	8,084.60
Rents, Insurance and Utility Services	115.00
Advertising and Printing Related Expenses	2,577.16
Repairs and Maintenance	198.00
Travelling Expenses	14,560.68
Postage, Communications, Freight and Express	3,497.35
Computer and Word Processing Related Expenses	10,941.02
Contractual Services	1,256.74
Miscellaneous	80.50
Maintenance and Construction Materials	219.15
Miscellaneous Materials and Supplies	295.34
Construction, Farming and Maintenance Equipment	3,452.86
	$ 222,882.43

Municipal Financial Management Services

Subvote 8

Revised Estimate	**$ 259,200.00**	Expenditure	**$ 257,691.30**

Department Head and Branch Head — Salaries	$ 54,195.57
Permanent Positions — Salaries	157,724.17
Allowances, Retiring Gratuities and T.P.H.D.	2,825.55
Differentials, Severance Pay and Standby Pay	14,813.46
Advertising and Printing Related Expenses	1,679.31
Travelling Expenses	15,496.01
Postage, Communications, Freight and Express	5,177.53
Computer and Word Processing Related Expenses	3,780.00
Contractual Services	545.00
Stationery and Office Supplies	1,427.96
Miscellaneous	26.74
	$ 257,691.30

Community Planning

Subvote 9

Revised Estimate	$ 702,300.00	Expenditure	$ 699,900.42

Department Head and Branch Head — Salaries	$ 58,925.76
Permanent Positions — Salaries	445,369.66
Temporary Positions — Salaries	12,874.70
Labour Service, Casual and Part-Time Employment	38,230.78
Honorariums, Special Services and Fees	3,459.50
Allowances, Retiring Gratuities and T.P.H.D.	2,359.67
Differentials, Severance Pay and Standby Pay	25,450.00
Professional and Technical Services	5,500.00
Advertising and Printing Related Expenses	4,588.36
Repairs and Maintenance	2,130.16
Travelling Expenses	29,749.53
Postage, Communications, Freight and Express	23,554.08
Contractual Services	3,160.40
Stationery and Office Supplies	684.30
Scientific and Educational Supplies	1,464.92
Miscellaneous Materials and Supplies	102.99
Grants and Contributions	42,000.00
Office Equipment	186.18
Miscellaneous	109.43
	$ 699,900.42

Grants:

Rural Municipality of:	
Hoodoo No. 401	$ 15,000.00
Lakeland No. 521	2,000.00
Redberry No. 435	25,000.00
	$ 42,000.00

Road Services

Subvote 10

Revised Estimate	$ 1,906,200.00	Expenditure	$ 1,905,555.54

Department Head and Branch Head — Salaries	$ 43,306.24
Permanent Positions — Salaries	1,361,376.16
Temporary Positions — Salaries	334.02
Labour Service, Casual and Part-Time Employment	119,230.25
Allowances, Retiring Gratuities and T.P.H.D.	819.60
Differentials, Severance Pay and Standby Pay	66,193.85
Professional and Technical Services	17,163.48
Rents, Insurance and Utility Services	3,438.56
Advertising and Printing Related Expenses	1,165.15
Repairs and Maintenance	2,203.22
Travelling Expenses	225,379.17
Relocation Expenses	7,392.80
Postage, Communications, Freight and Express	37,916.85
Contractual Services	4,169.89
Stationery and Office Supplies	1,504.34
Scientific and Educational Supplies	2,313.56
Clothing and Clothing Material	183.99
Miscellaneous	56.42
Maintenance and Construction Materials	5,522.46
Miscellaneous Materials and Supplies	361.90
Taxes and Licenses	1,021.05
Office Equipment	203.22
Educational, Scientific and Recreational Equipment	346.50
Construction, Farming and Maintenance Equipment	3,952.86
	$ 1,905,555.54

Drafting Services

Subvote 11

Revised Estimate	**$ 158,700.00**	Expenditure	**$ 157,822.39**

Department Head and Branch Head — Salaries	$ 21,045.88
Permanent Positions — Salaries	118,117.00
Allowances, Retiring Gratuities and T.P.H.D.	438.56
Differentials, Severance Pay and Standby Pay	4,180.40
Advertising and Printing Related Expenses	4,769.57
Repairs and Maintenance	399.65
Postage, Communications, Freight and Express	1,386.94
Contractual Services	385.00
Scientific and Educational Supplies	5,425.24
Miscellaneous	102.01
Educational, Scientific and Recreational Equipment	1,572.14
	$ 157,822.39

Bridge Services

Subvote 12

Revised Estimate	**$ 236,500.00**	Expenditure	**$ 236,440.52**

Department Head and Branch Head — Salaries	$ 57,120.00
Permanent Positions — Salaries	164,199.61
Repairs and Maintenance	683.78
Travelling Expenses	7,077.54
Postage, Communications, Freight and Express	4,587.62
Contractual Services	645.00
Stationery and Office Supplies	185.46
Scientific and Educational Supplies	1,847.23
Miscellaneous	94.28
	$ 236,440.52

Rural Community Development

Subvote 18

Revised Estimate	**$ 398,100.00**	Expenditure	**$ 318,357.37**

Department Head and Branch Head — Salaries	$ 21,260.05
Permanent Positions — Salaries	176,251.40
Allowances, Retiring Gratuities and T.P.H.D.	3,354.31
Differentials, Severance Pay and Standby Pay	4,085.81
Rents, Insurance and Utility Services	3,874.63
Advertising and Printing Related Expenses	41,014.02
Repairs and Maintenance	137.42
Travelling Expenses	56,255.66
Relocation Expenses	2,497.98
Postage, Communications, Freight and Express	2,734.59
Contractual Services	2,710.00
Scientific and Educational Supplies	298.45
Miscellaneous	101.62
Land and Buildings Improvements	2,500.00
Office Equipment	358.66
Educational, Scientific and Recreational Equipment	922.77
	$ 318,357.37

Payment to The Saskatchewan Property Management Corporation

Subvote 19

Revised Estimate	**$ 398,100.00**	Expenditure	**$ 398,011.90**

Rents, Insurance and Utility Services	$ 364,900.00
Postage, Communications, Freight and Express	30,568.69
Land and Buildings Improvements	2,543.21
	$ 398,011.90

Members of the Executive Council

Subvote 20

Statutory Appropriation

Revised Estimate	$ 29,793.68	Expenditure	$ 29,793.68

Ministers of the Crown	$ 28,326.88
Legislative Secretaries	1,466.80
	$ 29,793.68

Grants to Community Economic Development

Subvote 21

Revised Estimate	$ 133,000.00	Expenditure	$ 132,104.83

Grants:

Broadview, Town of	$ 6,700.00	Naicam, Town of	4,000.00
Carlyle, Town of	8,000.00	Nipawin, Town of	4,000.00
Coronach, Town of	4,000.00	Outlook, Town of	4,000.00
Gravelbourg, Town of	8,000.00	Rosetown, Town of	4,000.00
Hudson Bay, Town of	4,000.00	Rosthern, Town of	4,000.00
Humboldt, Town of	4,000.00	Saskatchewan Economic Developers Association	2,000.00
Indian Head, Town of	4,000.00	Shaunavon, Town of	4,000.00
Kamsack, Town of	4,404.83	Shellbrook, Town of	4,000.00
Kerrobert, Town of	4,000.00	Sturgis, Town of	2,000.00
Kindersley, Town of	2,000.00	Tisdale, Town of	4,000.00
Kipling, Town of	4,000.00	Waldheim, Town of	5,000.00
Langham, Town of	4,000.00	Watrous, Town of	4,000.00
Lanigan, Town of	4,000.00	Wolseley, Town of	4,000.00
Leader, Town of	8,000.00	Payees Under $2,000.00	2,000.00
Manitou Beach, Resort Village of	4,000.00		$ 132,104.83
Maple Creek, Town of	4,000.00		
Meadow Lake, Town of	4,000.00		

Total — Rural Development $ 54,376,783.58

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*		*Salaries*	*Travel*
Acton, Cathy	$ 34,938.23	....	Christopher, Donald D.	52,658.00	8,827.53
Anderson, Ernest A.	70,140.00	....	Cocks, Rodney	20,242.00	....
Anderson, Linda M.	32,856.00	....	Comaniuk, Margaret	22,656.00	....
Antonio, Walter	60,492.00	3,820.46	Coote, Archie	20,506.13	....
Bachelu, Denis J.	26,040.72	2,565.69	Coward, William R.	38,712.00	7,440.77
Backus, Donald E.	29,832.00	....	Cripps, William E.	28,351.93	....
Barber, Lawrence S.	49,301.80	6,970.12	Crowe, Terence T.	53,880.00	....
Bear, Floyd R.	29,832.00	....	Dean, Kenneth V.	41,452.00	2,157.98
Bishop, Fiona M.	29,212.62	....	Delparte, Donald G.	24,943.59	....
Blayone, Deanna	29,832.00	....	Dietrich, Charles M.	57,120.00	2,030.78
Blondeau, Frederick J.	34,779.71	....	Dudar, Terry N.	52,658.00	....
Bobinski, Vicki L.	20,819.37	....	Dyck, Alfred	21,787.26	....
Boys, Raymond Robert	25,345.86	....	Ford, Brian	28,320.00	....
Brown, Fred Harold	52,658.00	....	Frederickson, Bruce D.	29,832.00	....
Brown, Julius	23,609.21	....	Garrison, Velva	22,464.00	....
Burak, Ronald G.	23,160.00	....	Gerein, Sharon Marie	24,682.58	....
Cardiff, Ian K.	23,928.00	....	Gilewich, Daniel V.	99,640.07	....
Champagne, Bradley J.	36,940.00	....	Gillis, Daniel H.	28,684.00	....
Chaykowski, Larry W.	60,230.11	....	Goertzen, Murray	28,320.00	....
Cheesman, Tim A.	42,912.00	2,281.01	Good, Trent L.	53,880.00	....
			Grass, George W.	30,598.90	....

Schedule of Payments — *(Concluded)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Gregor, Walter	38,641.71	3,203.03
Hanson, Dave	29,832.00	....
Harder, Rodney D.	46,753.83	4,915.88
Hardy, Hon. Neal H.	28,326.88	....
Harris, Bert	21,110.92	....
Harrison, James	28,320.00	....
Hawes, Rick	29,832.00	....
Hill, Susan	20,895.60	....
Huber, Melvin L.	31,061.37	2,275.54
Johnson, Larry E.	58,550.00	2,810.54
Kerr, Ronald J	30,096.00	....
Klassen, Jocelyn J	33,324.00	....
Korinetz, Ronnild J.	42,336.00	....
Kreba, Gerald S	52,658.00	....
Leibel, Ralph E. A.	33,375.47	....
Mabee, Wayne	29,079.03	....
Manley, Walter T	43,140.12	3,162.58
Marjerison, Brent	23,794.28	....
Marsh, Douglas John	22,607.61	....
McKenzie, Hilleard	21,796.81	....
Miller, Kerwin	22,041.62	....
Molsberry, Dennis	20,161.68	....
Morcom, Douglas R.	49,228.00	....
Mouland, John Larry	52,548.00	....
Nawaz, Rasheda	36,371.39	....
Neal, Richard Allen	32,931.85	....
Parker, Thomas Garry	53,880.00	....
Parrott, Gerald L.	61,678.87	....
Penner, Cornelius	20,147.10	....
Probe, Wayne R.	41,452.00	2,694.15
Reader, William H.	64,322.00	....
Rempel, George	48,281.02	4,543.37
Richards, Norman	28,320.00	....
Richardson, R. Mark	35,404.00	3,343.98
Richter, Daryl A.	32,520.00	....
Richter, Patricia J.	27,732.00	....
Riou, Gloria Maria	23,607.00	....

	Salaries	*Travel*
Sauder, Brian	23,160.00	....
Schaan, Allan N	45,720.00	....
Schalme, Cheryl D.	22,656.00	....
Sculli, Donna M.	24,419.06	....
Sitter, Ronald F. J.	31,737.48	....
Smith, Elvin J	28,320.00	....
Snodgrass, Lowell T.	46,320.00	....
Sommerfeld, Alfred Gerald	23,160.00	....
Swann, Ian W	46,320.00	2,272.77
Talbot, Lloyd D.	58,925.76	....
Thurston, Richard W.	44,484.00	8,260.52
Tillmanns, Ralph R.	44,484.00	2,044.01
Troesch, Leo	29,832.00	....
Vlaj, Victor R	21,888.16	....
Voigt, Lyle G.	23,160.00	....
Webster, Dennis E	51,133.70	....
Whelen, Wendy L	24,538.64	....
Wilson, Gary A. John	32,988.00	....
Wong, Sam O	48,667.76	....
Yee, Edward J	52,658.00	....
Young, Belinda	22,656.00	....
Payees under $20,000.00	1,170,333.82	....
Other Travel:		
Air Canada	....	4,266.40
Central Vehicle Agency Revolving Fund	....	58,617.62
Landmark Inn	....	7,368.53
Saskatchewan Property Management Corporation	....	189,949.97
Wenzel, Allan G.	....	3,359.40
Payees under $2,000.00	....	69,137.59
	$ 4,751,968.63	**$ 408,320.22**

Other Expenses:

Evans, Melvin	$ 16,000.00
Federated Co-operatives Ltd.	39,909.25
Highways Revolving Fund	42,981.36
Pioneer Computer Systems Inc.	11,114.49
Sask Tel — C.M.R.	142,115.28
Saskatchewan Property Management Corporation	538,213.46
Smail Communications	48,151.98
Software 2000 Inc.	10,980.00
Stevenson, Kellogg, Ernst & Whinney	19,883.23
Wire Rope Industries Ltd.	37,435.99
Payees under $10,000.00	273,604.86
	$ 1,180,389.90

Saskatchewan Crop Insurance Corporation

Payment to the Saskatchewan Crop Insurance Corporation — Administration

Subvote 1

Revised Estimate	**$ 9,473,700.00**	Expenditure	**$ 9,473,700.00**

Payment to the Canada-Saskatchewan Waterfowl Crop Damage Compensation Program Fund

Subvote 2

Revised Estimate	**$ 2,450,000.00**	Expenditure	**$ 2,450,000.00**

Members of the Executive Council

Subvote 3

Statutory Appropriation

Revised Estimate	**$ 6,907.00**	Expenditure	**$ 6,907.00**

Legislative Secretaries	$ 6,907.00
	$ 6,907.00

Total — Saskatchewan Crop Insurance Corporation .... $ 11,930,607.00

Schedule of Payments

Reported by payee are payments of (a) Other Expenses of $10,000 or more, (b) Payees under $20,000.00. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Payees Under $2,000.00	$ 6,907.00	$ ....
	$ 6,907.00	**$ ....**

Other Expenses:

Canada-Saskatchewan Waterfowl Crop Damage Compensation Program Fund	$ 2,450,000.00
Saskatchewan Crop Insurance Corporation	9,473,700.00
	$ 11,923,700.00

Saskatchewan Housing Corporation

Payment to Saskatchewan Housing Corporation — Net Operating Grant

Subvote 1

Revised Estimate	**$ 5,833,000.00**	Expenditure	**$ 5,833,000.00**

Grant:	
Saskatchewan Housing Corporation	$ 5,833,000.00
	$ 5,833,000.00

Payment to Saskatchewan Housing Corporation for Subsidies with Respect to Public Housing Projects

Subvote 3

Revised Estimate	**$ 12,431,000.00**	Expenditure	**$ 12,431,000.00**

Payment to Saskatchewan Housing Corporation for Grants to Non-Profit Sponsors of Senior Citizens' Accommodation

Subvote 4

Revised Estimate	**$ 2,488,000.00**	Expenditure	**$ 2,488,000.00**

Payment to Saskatchewan Housing Corporation for Loan Forgiveness under the Rehabilitation of Existing Dwellings Program

Subvote 5

Revised Estimate	**$ 940,000.00**	Expenditure	**$ 940,000.00**

Payment to Saskatchewan Housing Corporation for Subsidies with Respect to the Rural Housing Program

Subvote 7

Revised Estimate	**$ 3,250,000.00**	Expenditure	**$ 3,250,000.00**

Payment to Saskatchewan Housing Corporation for Subsidies with Respect to the Urban Native Housing Program

Subvote 8

Revised Estimate	**$ 3,040,000.00**	Expenditure	**$ 3,040,000.00**

Payment to Saskatchewan Housing Corporation for Subsidies with Respect to the Farm Housing Program

Subvote 9

Revised Estimate	**$ 20,000.00**	Expenditure	**$ 20,000.00**

Payment to Saskatchewan Housing Corporation for Grants under the Home Improvement for the Disabled Program

Subvote 10

Revised Estimate	$ 232,000.00	Expenditure	$ 232,000.00

Payment to Saskatchewan Housing Corporation for Grants under the First Time New Home Buyers Program

Subvote 13

Revised Estimate	$ 1,661,000.00	Expenditure	$ 1,661,000.00

Payment to Saskatchewan Housing Corporation for Subsidies with respect to the Saskatchewan Home Program

Subvote 14

Revised Estimate	$ 80,689,000.00	Expenditure	$ 80,689,000.00

Total — Saskatchewan Housing Corporation	$ 110,584,000.00

The Saskatchewan Property Management Corporation

Payment to The Saskatchewan Property Management Corporation Central Services
Subvote 1

Revised Estimate	$ 8,101,900.00	Expenditure	$ 8,101,900.00

Total — The Saskatchewan Property Management Corporation	**$ 8,101,900.00**

The Saskatchewan Research Council

Grant to The Saskatchewan Research Council

Subvote 1

Revised Estimate	$ 7,840,300.00	Expenditure	$ 7,840,300.00

Total — The Saskatchewan Research Council	$ 7,840,300.00

Saskatchewan Water Corporation

Payment to the Saskatchewan Water Corporation — Administration

Subvote 1

Revised Estimate	**$ 3,570,600.00**	Expenditure	**$ 3,451,100.00**

Payment to the Saskatchewan Water Corporation for Flood Control and Drainage Programs

Subvote 2

Revised Estimate	**$ 3,500,000.00**	Expenditure	**$ 3,500,000.00**

Payment to the Saskatchewan Water Corporation for Municipal Water and Sewage Programs

Subvote 3

Revised Estimate	**$ 4,200,000.00**	Expenditure	**$ 4,200,000.00**

Payment to the Saskatchewan Water Corporation for Implementation of the Canada-Saskatchewan Agreement on Qu'Appelle River Channel Conveyance

Subvote 4

Revised Estimate	**$ 500,000.00**	Expenditure	**$ 500,000.00**

Payment to the Saskatchewan Water Corporation for well drilling programs

Subvote 5

Revised Estimate	**$ 800,000.00**	Expenditure	**$ 800,000.00**

Members of the Executive Council

Subvote 6

Statutory Appropriation

Revised Estimate	**$ 5,440.20**	Expenditure	**$ 5,440.20**
Legislative Secretaries			$ 5,440.20
			$ 5,440.20

Total — Saskatchewan Water Corporation	**$ 12,456,540.20**

Schedule of Payments

Reported by payee are payments of (a) Other Expenses of $10,000 or more. (b) Payees under $20,000.00. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities and Travel, Sustenance and Vehicle Expenses

	Salaries	*Travel*
Payees Under $2,000.00	$ 5,440.20	$ ....
	$ 5,440.20	**$ ....**

Other Expenses:

Saskatchewan Water Corporation	$ 12,451,100.00
	$ 12,451,100.00

Science and Technology

Administration
Subvote 1

Revised Estimate	**$ 808,900.00**	Expenditure	**$ 797,225.58**

M.L.A. Other Allowances and Support Staff	$ 160,872.57
Department Head and Branch Head — Salaries	73,656.82
Permanent Positions — Salaries	65,044.54
Temporary Positions — Salaries	48,819.88
Labour Service, Casual and Part-Time Employment	22,584.96
Allowances, Retiring Gratuities and T.P.H.D.	836.64
Differentials, Severance Pay and Standby Pay	98,041.99
Miscellaneous	55.00
Rents, Insurance and Utility Services	6,508.41
Advertising and Printing Related Expenses	5,387.91
Repairs and Maintenance	629.05
Travelling Expenses	70,620.24
Postage, Communications, Freight and Express	41,262.87
Computer and Word Processing Related Expenses	101,865.39
Contractual Services	80,364.91
Stationery and Office Supplies	10,698.24
Scientific and Educational Supplies	2,229.14
Provisions and Business Expenses	6,260.32
Miscellaneous Materials and Supplies	409.77
Office Equipment	615.73
Educational, Scientific and Recreational Equipment	461.20
	$ 797,225.58

Governmental Research
Subvote 2

Revised Estimate	**$ 333,400.00**	Expenditure	**$ 321,937.50**

Department Head and Branch Head — Salaries	$ 68,893.14
Permanent Positions — Salaries	176,880.00
Honorariums, Special Services and Fees	1,200.00
Allowances, Retiring Gratuities and T.P.H.D.	3,083.95
Rents, Insurance and Utility Services	248.30
Advertising and Printing Related Expenses	800.83
Travelling Expenses	18,034.00
Relocation Expenses	26,841.51
Postage, Communications, Freight and Express	11,346.38
Contractual Services	11,841.46
Stationery and Office Supplies	416.89
Scientific and Educational Supplies	864.17
Provisions and Business Expenses	1,468.24
Miscellaneous	18.63
	$ 321,937.50

Industrial Development
Subvote 3

Revised Estimate	**$ 208,800.00**	Expenditure	**$ 192,741.18**

Permanent Positions — Salaries	$ 144,167.44
Allowances, Retiring Gratuities and T.P.H.D.	1,955.62
Differentials, Severance Pay and Standby Pay	20,150.00
Rents, Insurance and Utility Services	1,718.74
Advertising and Printing Related Expenses	767.57
Travelling Expenses	9,108.79
Postage, Communications, Freight and Express	9,594.68
Computer and Word Processing Related Expenses	476.00
Contractual Services	3,290.50
Miscellaneous	39.16
Scientific and Educational Supplies	1,358.71
Office Equipment	113.97
	$ 192,741.18

Research Co-ordination

Subvote 4

Revised Estimate	$ 347,800.00	Expenditure	$ 155,353.14

Department Head and Branch Head — Salaries	$ 17,170.00
Permanent Positions — Salaries	34,680.00
Allowances, Retiring Gratuities and T.P.H.D.	834.63
Rents, Insurance and Utility Services	1,467.98
Advertising and Printing Related Expenses	81,119.04
Travelling Expenses	2,519.69
Postage, Communications, Freight and Express	3,683.32
Computer and Word Processing Related Expenses	1,370.27
Contractual Services	10,236.89
Stationery and Office Supplies	194.30
Scientific and Educational Supplies	2,051.42
Miscellaneous	25.60
	$ 155,353.14

Payments to The Saskatchewan Property Management Corporation

Subvote 5

Revised Estimate	$ 227,000.00	Expenditure	$ 223,034.36

Rents, Insurance and Utility Services	$ 201,700.00
Postage, Communications, Freight and Express	21,334.36
	$ 223,034.36

Members of the Executive Council

Subvote 6

Statutory Appropriation

Revised Estimate	$ 28,327.00	Expenditure	$ 28,327.00

Ministers of the Crown	$ 28,327.00
	$ 28,327.00

Total — Science and Technology	**$ 1,718,618.76**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Davis, Judy	$ 41,473.31	$ ....
Dick, Robin Dale	20,886.96	....
Gerrard, Leanne	35,514.63	....
Gray, Alan D.	30,858.49	....
Guy, Alexander J. Y.	133,559.02	....
Hinther, Royal	44,340.00	....
Kirby, Linda G.	20,478.05	....
Letilley, Richard A.	73,177.09	4,981.82
May, Francis	38,139.79	....
McElree, G. Wayne	60,000.00	3,246.46
McNeil, Peter L.	51,000.00	....
Meiklejohn, Hon. Raymond H.	28,327.00	22,365.77
Mills, Robert G.	53,514.80	....
Ositis-Schmeiser, Irene	24,468.54	....
Peck, M. Jayne	26,076.00	....
Ridley, Merle	30,147.00	2,468.05

Schedule of Payments

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Sears, Alice P.	21,540.00	....
Smith, Lorne	58,971.35	....
Trautman, Theresa M.	30,216.00	....
Verwimp, Jose	22,928.42	....
Visvanathan, Raman	21,284.41	....
Payees Under $20,000.00	100,298.32	....
Other Travel:		
Air Canada	....	30,504.55
Saskatchewan Property Management Corporation	....	14,754.51
The Travel Connection	....	9,299.24
Payees Under $2,000.00	....	12,662.32
	$ 967,199.18	**$ 100,282.72**

Other Expenses:

Dome Media Buying Services Ltd.	$ 10,017.43
McElree, G. Wayne	12,543.86
McNeil, Peter L.	10,239.68
Richardson, Don G.	52,658.12
Sask Tel — C.M.R.	57,703.73
Saskatchewan Property Management Corporation	331,676.45
The Marketing Den	60,928.02
Payees Under $10,000.00	115,369.57
	$ 651,136.86

Social Services

Administration

Subvote 1

Revised Estimate	**$ 8,594,530.00**	Expenditure	**$ 8,519,976.79**

M.L.A. Other Allowances and Support Staff	$ 200,607.00
Department Head and Branch Head — Salaries	244,657.02
Permanent Positions — Salaries	3,220,886.47
Temporary Positions — Salaries	24,067.97
Labour Service, Casual and Part-Time Employment	116,277.01
Honorariums, Special Services and Fees	6,248.85
Allowances, Retiring Gratuities and T.P.H.D.	32,615.70
Differentials, Severance Pay and Standby Pay	249,030.44
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	450.00
Professional and Technical Services	7,385.00
Rents, Insurance and Utility Services	63,667.60
Advertising and Printing Related Expenses	131,287.84
Repairs and Maintenance	2,316.62
Travelling Expenses	171,186.43
Relocation Expenses	14,685.60
Postage, Communications, Freight and Express	130,221.13
Computer and Word Processing Related Expenses	3,546,436.56
Contractual Services	137,172.83
Stationery and Office Supplies	178,476.57
Scientific and Educational Supplies	25,415.78
Provisions and Business Expenses	6,324.37
Vehicle and Equipment Operating Expenses	133.16
Miscellaneous Materials and Supplies	208.41
Taxes and Licenses	1,980.43
Compensation Payments	3,417.87
Office Equipment	4,397.03
Educational, Scientific and Recreational Equipment	166.07
Miscellaneous	257.03
	$ 8,519,976.79

Saskatchewan Assistance Plan

Subvote 4

Revised Estimate	**$ 201,683,000.00**	Expenditure	**$ 199,281,233.83**

Allowances and Care of Persons	$ 199,281,233.83
	$ 199,281,233.83

Child Care

Subvote 5

Revised Estimate	**$ 18,999,800.00**	Expenditure	**$ 18,992,427.47**

Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	$ 2,746.00
Allowances and Care of Persons	14,926,639.47
Professional and Technical Services	452,288.64
Advertising and Printing Related Expenses	164.75
Travelling Expenses	834,352.93
Postage, Communications, Freight and Express	195.25
Contractual Services	2,128,919.93
Scientific and Educational Supplies	109,294.97
Medical and Hospital Supplies	7,030.04
Provisions and Business Expenses	44,012.21
Clothing and Clothing Material	274,323.22
Coal, Wood and Other Fuels	1,005.20
Miscellaneous Materials and Supplies	165,756.92
Compensation Payments	41,349.08
Educational, Scientific and Recreational Equipment	4,322.13
Miscellaneous	225.63
	$ 18,992,427.47

Regional Operations

Subvote 7

Revised Estimate	**$ 20,214,260.00**	Expenditure	**$ 20,035,746.07**

Department Head and Branch Head — Salaries	$ 496,786.18
Permanent Positions — Salaries	15,251,052.26
Temporary Positions — Salaries	735,678.79
Labour Service, Casual and Part-Time Employment	1,231,531.38
Honorariums, Special Services and Fees	30,050.65
Allowances, Retiring Gratuities and T.P.H.D.	113,303.01
Differentials, Severance Pay and Standby Pay	164,160.20
Allowances and Care of Persons	13,516.85
Professional and Technical Services	34,492.29
Rents, Insurance and Utility Services	103,659.77
Advertising and Printing Related Expenses	24,672.42
Repairs and Maintenance	16,135.69
Travelling Expenses	859,192.50
Relocation Expenses	24,687.57
Postage, Communications, Freight and Express	832,882.32
Computer and Word Processing Related Expenses	51,346.11
Contractual Services	6,299.60
Stationery and Office Supplies	13,613.32
Scientific and Educational Supplies	6,807.65
Medical and Hospital Supplies	180.86
Provisions and Business Expenses	1,863.03
Clothing and Clothing Material	116.20
Vehicle and Equipment Operating Expenses	3,009.64
Maintenance and Construction Materials	244.47
Miscellaneous Materials and Supplies	1,387.37
Miscellaneous	117.74
Office Equipment	18,958.20
	$ 20,035,746.07

Grants to Day Care

Subvote 18

Revised Estimate	**$ 1,261,750.00**	Expenditure	**$ 1,244,659.77**

Day Care Pilot Projects:

Day Care Connection Inc.	$ 2,500.00
	$ 2,500.00

Day Care Miscellaneous Grants:

1987 Provincial Child Care Conference Committee	$ 4,000.00
	$ 4,000.00

Northern Operating Grants:

Beauval Day Care Centre	$ 4,400.00
Buffalo Narrows Day Care Centre	10,400.00
Cumberland House Day Care Centre	7,200.00
La Ronge Child Care Co-op	2,400.00
Magloire Kiddie Kare	6,560.00
Payees under $2,000.00	1,480.00
	$ 32,440.00

Northern Special Needs:

Payees under $2,000.00	$ 2,000.00
	$ 2,000.00

Northern Transportation Grants:

La Ronge Child Care Co-op	$ 3,140.00
Payees under $2,000.00	480.00
	$ 3,620.00

Northern Special Need Equipment Grants:

Payees under $2,000.00	$ 540.00
	$ 540.00

Northern Training Grants:

Payees under $2,000.00	$ 5,445.98
	$ 5,445.98

Northern Equipment Grants:

Beauval Day Care Centre	$ 2,000.00
Buffalo Narrows Day Care Centre	5,000.00
Cumberland House Day Care Centre	3,000.00
La Ronge Child Care Co-op	6,000.00
Magloire Kiddie Kare	2,900.00
Sakitawak Day Care Centre	3,700.00
	$ 22,600.00

Southern Start-Up Grants:

Moose Jaw College Day Care Inc.	$ 4,200.00
Payees under $2,000.00	400.00
	$ 4,600.00

Southern Equipment Grants:

ABC Child Care Centre	$ 14,400.00
Albert Childcare Co-operative	9,600.00
Albert Park Child Care Society Inc.	10,800.00
Bambi Day Care Association	7,200.00
Bo-Peep Co-operative Day Care Centre	10,800.00
Campus Day Care Centre Inc	10,080.00
Cathedral Area Co-operative Day Care	9,600.00
Central Regina Early Learning Centre	10,350.00
Child Care Centre Co-operative	13,200.00
Children's Choice Child Care Co-op	14,400.00
Children's Community Co-op Day Care	6,000.00
Churchill Day Care Centre Inc.	7,200.00
City Centre School-Age Child Care Co-operative	2,400.00
Community Day Care Association	7,200.00
Cosmo Civic Centre Day Care	11,520.00
Creative Corners Child Care Co-operative	10,800.00
Downtown Child Care Co-operative	4,800.00
Ducky Day Care Co-operative	14,400.00

Grants to Day Care — *(Continued)*

Southern Equipment Grants:

Eastview Day Care Co-operative Association		6,000.00
Estevan Day Care Co-operative		8,880.00
First Baptist Day Care		3,600.00
Fort Qu'Appelle Native Child Care Co-operative		7,800.00
Friends Together Childcare Co-operative		8,400.00
Gardiner Park Child Care		14,400.00
Glencairn Child Care Co-operative		10,740.00
Hudson Bay Child Care Co-operative		7,200.00
Humboldt Co-operative Day Care Centre		6,480.00
Humpty Dumpty Child Care Co-op		9,600.00
Idylwyld Child Care Co-op		11,520.00
Ka Kee Sate Day Care Centre		7,700.00
Kids' Place Child Care Co-operative		6,000.00
La Gard'Amis Francaise de Regina		3,500.00
La Pouponniere Co-operative Day Care Centre		8,740.00
La Ronge Child Care Co-op		12,000.00
Lakeland Preschool Co-op		7,200.00
Lanigan Co-operative Day Care		8,800.00
Little Tot Co-operative Day Care Centre		15,600.00
Live & Learn Day Care Centre		4,800.00
McKenzie Infant Care Centre		2,200.00
Massey Road Day Care Centre		15,600.00
Meadow Lake Day Care Centre		9,600.00
Melfort Day Care Co-operative		9,460.00
Melville Day Care Centre		10,800.00
Moose Jaw College Day Care Inc.		8,400.00
Nipawin Day Care Co-operative		9,600.00
Normanview Day Care Corp.		11,040.00
North Battleford Day Care Centre Inc.		7,700.00
North West Day Care Centre Inc		14,640.00
Parents' Day Care Co-operative		14,400.00
Play & Learn Day Care Centre Inc.		10,800.00
Playhouse Day Care Inc		8,400.00
Playtime Co-operative Childcare Inc.		10,800.00
Preston Avenue Daycare Inc.		12,000.00
Prince Albert Child Care Co-operative Association Ltd.		11,520.00
Regency Day Care Co-operative		13,680.00
Regina Day Care Co-operative		14,400.00
Regina General Hospital Day Care Co-operative		12,000.00
Regina Kiddie Corner Day Care Inc. Centre		8,160.00
Regina Plains Day Care Centre		7,700.00
Regina's Market Square Early Learning Child Care Centre		12,000.00
Rink Avenue Day Care Co-op.		14,400.00
Sakitawak Day Care Centre		7,400.00
Saskatoon Family Y.M.C.A. Day Care		7,200.00
Saskatoon Y.W.C.A. Day Care		9,600.00
School Children's Co-operative Centre		14,400.00
Sign Day Care Centre		14,400.00
Small World Day Care Co-operative		12,000.00
Soo Line Day Care Co-operative		10,800.00
South Hill Child Care Co-operative		14,400.00
Southwest Day Care Centre		12,960.00
Spadina Childcare Co-operative		13,400.00
Star Day Care Inc.		6,000.00
Swift Current Child Care Centre		14,400.00
Today's Co-operative Child Care Centre Ltd.		7,200.00
Turtle Park Co-operative Day Care		7,200.00
University Co-operative Day Care Centre		10,800.00
Wascana Day Care Co-operative		7,680.00
Weyburn Child Care Co-operative		6,000.00
Whitmore Park Child Care Co-op		9,600.00

Southern Equipment Grants: — (Concluded)

Wise Owl Day Care Inc.		8,160.00
Y.W.C.A. Day Care Centre Inc.		21,600.00
24 Hour Child Care Co-op Ltd.		21,600.00
	$	**829,810.00**

Southern Special Needs:

Albert Park Child Care Society Inc.	$	4,200.00
Bo-Peep Co-operative Day Care Centre		2,800.00
Cathedral Area Co-operative Day Care		4,200.00
Central Regina Early Learning Centre		9,800.00
Child Care Centre Co-operative		7,600.00
Children's Choice Child Care Co-op		3,800.00
Cosmo Civic Centre Day Care		15,650.00
Gardiner Park Child Care		2,200.00
Hudson Bay Child Care Co-operative		4,200.00
Idylwyld Child Care Co-op		12,800.00
La Ronge Child Care Co-op		2,300.00
Lakeland Preschool Co-op		3,200.00
Laughren, Eldean		2,000.00
Little Tot Co-operative Day Care Centre		12,400.00
Meadow Lake Day Care Centre		12,600.00
Melfort Day Care Co-operative		4,660.00
Nipawin Day Care Co-operative		10,600.00
Parents' Day Care Co-operative		3,400.00
Playtime Co-operative Childcare Ltd.		10,000.00
Preston Avenue Daycare Inc.		2,150.00
Prince Albert Child Care Co-operative Association Ltd.		2,800.00
Reding, Johann		7,200.00
Regina Day Care Co-operative		9,600.00
Regina Kiddie Corner Day Care Inc. Centre		5,400.00
Regina Plains Day Care Centre		2,200.00
Regina's Market Square Early Learning Child Care Centre		2,000.00
Sign Day Care Centre		6,600.00
South Hill Child Care Co-operative		2,000.00
Spadina Childcare Co-operative		16,680.00
Star Day Care Inc.		15,000.00
University Co-operative Day Care Centre		5,140.00
Wascana Day Care Co-operative		3,400.00
Payees under $2,000.00		22,060.00
	$	**230,640.00**

Southern Special Needs Equipment Grants:

Central Regina Early Learning Centre	$	2,710.00
Cosmo Civic Centre Day Care		3,600.00
Parents' Day Care Co-operative		3,650.00
Star Day Care Inc.		3,150.00
Payees under $2,000.00		13,621.00
	$	**26,731.00**

Northern Start-Up Grants:

Payees under $2,000.00	$	1,000.00
	$	**1,000.00**

Northern Equipment Grants:

Payees under $2,000.00	$	1,650.00
	$	**1,650.00**

Southern Start-Up Grants:

Payees under $2,000.00	$	6,600.00
	$	**6,600.00**

Southern Equipment Grants:

Payees under $2,000.00	$	70,482.79
	$	**70,482.79**

Grants for Community Services

Subvote 23

Revised Estimate	**$ 6,596,420.00**
Expenditure	**$ 6,588,962.00**

After Hour Services:

Mobile Crisis Services Inc.	$ 344,600.00
Prince Albert Mobile Crisis Unit Co-op. Ltd.	194,230.00
Saskatoon Crisis Intervention Serv. Inc.	310,610.00
	$ 849,440.00

Trusteeship:

Moose Jaw Community Action Society	$ 74,620.00
Prince Albert & District Community Service Centre Inc.	91,690.00
Saskatoon Self Help Council Inc.	84,650.00
Saskatoon Self Help Council	32,550.00
Welfare Rights Centre	235,730.00
	$ 519,240.00

Friendship Centres:

Battlefords Indian Metis Friendship Centre	$ 54,000.00
Indian Metis Friendship Centre of Prince Albert Corporation	27,000.00
Kiginak Friendship Centre Inc.	9,000.00
Kikinahk Friendship Centre Inc.	18,000.00
Moose Jaw Native Friendship Centre	27,000.00
Moose Mountain Friendship Centre	27,000.00
North-West Friendship Centre Inc.	27,000.00
Regina Friendship Centre Corporation	54,000.00
Saskatoon Indian & Metis Friendship Centre Inc.	54,000.00
Yorkton Friendship Centre	27,000.00
	$ 324,000.00

Native Family Service Organizations:

Association of Metis and Non-Status Indians Riel Local No. 33 Inc.	$ 49,250.00
Association of Metis and Non-Status Indians of Saskatchewan	62,350.00
Buffalo Narrows Native Women Local No. 5 Inc.	28,040.00
Dene Kwan Self-Help Council & Housing Corporation Inc.	58,640.00
Fort Qu'Appelle Ka-Pa-Chee Centre	51,600.00
La Ronge Native Women's Organization Inc.	33,360.00
Lestock Women's Centre Inc.	79,770.00
Metis Society of Saskatoon Local No. 11	320,520.00
Native Co-ordinating Council	158,920.00
Peyakowak Committee Inc.	130,240.00
Regina Native Women's Association	110,140.00
	$ 1,082,830.00

Family Service Bureau:

Catholic Family Service Society	$ 103,630.00
Catholic Family Services of Saskatoon	102,540.00
Family Service Bureau of Regina	130,220.00
Minto Family Life Education Centre Inc.	97,430.00
Saskatoon Family Service Bureau	131,530.00
	$ 565,350.00

Family Supports:

Christian Counselling Services	$ 10,300.00
Cornwall Street Tutoring Projects Inc.	127,040.00
Humboldt District No. 44 Home Care Program Inc.	10,000.00

Family Supports:

Maple Creek Community Centre Society Inc.	12,390.00
Merici Centre Inc.	200,000.00
Saskatoon Friendship Inn	30,410.00
Saskatoon Society for the Protection of Children Inc.	105,120.00
SCEP Centre Society (Regina)	31,600.00
	$ 526,860.00

Big Brothers/Big Sisters:

Battlefords' & District Big Brothers Association Inc.	$ 6,720.00
Big Brothers Association of Saskatoon	35,450.00
Big Sisters Association of Prince Albert Inc.	54,630.00
Big Sisters Association of Lloydminster	6,050.00
Big Sisters of Regina	28,420.00
Lloydminster Big Brothers Association	2,800.00
Regina Big Brother Association	25,310.00
Smile Services Inc.	5,600.00
	$ 164,980.00

Mediation/Diversion Youth Services:

John Howard Society of Saskatchewan	$ 30,180.00
Prince Albert John Howard Centre Society Inc. (Youth Activity Centre)	46,460.00
	$ 76,640.00

Local Co-ordination:

Smile Services Inc.	$ 32,390.00
Society for Involvement of Good Neighbours Inc.	8,340.00
	$ 40,730.00

Provincial Co-ordination:

Saskatchewan Foster Parents Association	$ 144,490.00
Saskatchewan Human Services Association Inc.	83,930.00
Payees under $2,000.00	1,000.00
	$ 229,420.00

Sexual Assault Services:

Battlefords' & Area Sexual Assault Centre Inc.	$ 22,000.00
Lloydminster Sexual Assault and Information Centre Inc.	22,000.00
Regina Women's Community Centre & Sexual Assault Line Inc.	88,130.00
Saskatoon Sexual Assault & Information Centre Inc.	39,170.00
	$ 171,300.00

Family Violence Services:

Family Service Bureau of Regina	$ 25,000.00
North East Crisis Intervention Centre Inc.	107,660.00
Saskatoon Family Service Bureau	25,000.00
Society for Involvement of Good Neighbours Inc.	36,900.00
South West Crisis Services Inc.	36,420.00
West Central Crisis Centre Inc.	36,430.00
	$ 267,410.00

Grants for Community Services — *(Concluded)*

Transition Homes:

Association of West-Central Native Women (Interval House)	$	197,480.00
Battlefords Interval House Society		206,830.00
Moose Jaw Women's Transition Association Inc		206,012.00
Regina Native Women's Association		194,806.00
Regina Transition Women's Society		230,020.00
Saskatoon Interval House Inc.		323,840.00
Yorkton Women in Need Inc.		133,677.00
	$	**1,492,665.00**

Safe Shelters:

La Ronge Native Women's Organization Inc.	$	107,827.00
Yorkton Women in Need Inc.		67,670.00
Young Women's Christian Association		102,600.00
	$	**278,097.00**

Community Services

Subvote 24

Revised Estimate .... **$ 22,764,480.00** Expenditure .... **$ 22,710,345.76**

Department Head and Branch Head — Salaries	$	178,255.57
Permanent Positions — Salaries		14,938,449.61
Temporary Positions — Salaries		1,318,210.43
Labour Service, Casual and Part-Time Employment		2,402,616.98
Honorariums, Special Services and Fees		185.50
Allowances, Retiring Gratuities and T.P.H.D.		57,773.81
Differentials, Severance Pay and Standby Pay		518,379.16
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services		46,939.97
Allowances and Care of Persons		148,012.16
Professional and Technical Services		56,685.78
Rents, Insurance and Utility Services		26,266.79
Advertising and Printing Related Expenses		12,637.19
Repairs and Maintenance		11,151.19
Travelling Expenses		299,319.29
Relocation Expenses		25,876.09
Postage, Communications, Freight and Express		200,064.93
Computer and Word Processing Related Expenses		15,879.25
Contractual Services		368,838.76
Stationery and Office Supplies		16,979.80
Scientific and Educational Supplies		7,982.60
Medical and Hospital Supplies		265,921.99
Provisions and Business Expenses		1,195,946.37
Clothing and Clothing Material		140,913.10
Coal, Wood and Other Fuels		623.32
Vehicle and Equipment Operating Expenses		5,821.35
Maintenance and Construction Materials		112.67
Miscellaneous Materials and Supplies		274,104.85
Taxes and Licenses		24,583.60
Compensation Payments		2,043.83
Office Equipment		2,236.88
Furniture, Furnishings and Fixtures		136,153.57
Educational, Scientific and Recreational Equipment		2,018.70
Construction, Farming and Maintenance Equipment		9,360.67
	$	**22,710,345.76**

Grants and Allowances for the Handicapped

Subvote 27

Revised Estimate .... **$ 8,069,820.00** Expenditure .... **$ 8,069,112.06**

Allowances and Care of Persons	$	333,142.06
Grants and Contributions		7,735,970.00
	$	**8,069,112.06**

Grants and Allowances for the Handicapped

Preventative Services:

Battlefords Early Childhood Intervention Program Inc.	$ 64,760.00
Children North Early Intervention Program	41,360.00
Lloydminster Association for the Mentally Retarded	9,440.00
Lloydminster Early Childhood Intervention Program Inc.	47,200.00
Meadow Lake & Area Early Childhood Intervention Program Inc.	53,700.00
Moose Jaw Diversified Services for the Handicapped Inc.	29,840.00
North East Early Childhood Intervention Program	69,300.00
Parkland Early Childhood Intervention Program Inc.	81,550.00
Prince Albert Early Childhood Intervention Program Inc.	93,960.00
Regina Infant Stimulation Program Inc.	106,420.00
Saskatchewan Association for Mentally Retarded	53,730.00
South-Central Early Childhood Intervention Program Inc.	53,010.00
South-East Early Childhood Intervention Program Inc.	60,260.00
University of Saskatchewan	193,160.00
Wecihik Awasisak Help the Children Inc.	42,680.00
West Central Early Childhood Intervention Program Inc.	54,620.00
Weyburn & Area Early Childhood Program Inc.	27,000.00
Weyburn Group Homes Society Inc. Early Childhood Intervention Program	3,000.00
Weyburn Group Homes Society Inc.	6,000.00
	$ 1,090,990.00

Sheltered Workshops and Activity Centres:

Battlefords Sheltered Workshop	$ 276,700.00
Bon Ami Inc.	78,730.00
Cosmopolitan Activity Centre	314,490.00
Cosmopolitan Industries Ltd.	964,000.00
Cudworth Columbus Society Inc.	78,520.00
Estevan Work-Kin Corporation	117,460.00
Harvest Community of the Prairies Inc.	48,030.00
Humboldt Society for Aid to the Handicapped	117,190.00
Langenburg & District Activity Centre Inc.	69,890.00
Lloydminster & District Sheltered Workshop and Training Centre Inc.	83,850.00
McKenzie Society for the Advancement of Children Inc.	79,340.00
Mallard Co-operative Industries Ltd.	98,790.00
Mallard Industries Ltd.	19,630.00
Maple Creek & District Opportunities Inc.	13,490.00
Meadow Lake Handicapped Employment Corporation	62,590.00
Menno Home of Saskatchewan	21,990.00
Moose Jaw Diversified Services for the Handicapped Inc.	328,230.00
Nipawin & District Services to the Handicapped Inc.	83,050.00
Pipestone Kin-Ability Centre Inc.	60,980.00
Plus Industries Inc.	113,610.00
Porcupine Opportunities Program	76,580.00
Prince Albert Community Workshop Society Inc.	321,300.00
Rail City Industries Inc.	79,760.00
Redvers Activity Centre Inc.	112,040.00
Saskatchewan Abilities Council	888,030.00
Shaunavon Ability Centre Inc.	72,920.00
Valley Action Industries Inc.	67,490.00
Variety Place Association Inc.	59,390.00
West Central Industries Inc.	65,600.00
Weyburn Wor-Kin Shop	119,790.00
Wheatland Regional Centre Inc.	89,030.00
Wynyard Society for the Handicapped	22,760.00
	$ 5,005,250.00

Community Resource Homes and Outreach:

Elmwood Residences Ltd.	$ 88,310.00
Regina Residential Resource Centre	116,150.00
	$ 204,460.00

Supportive Living Program:

Battlefords Residence Committee	$ 3,420.00
Battlefords Residential Services Inc.	9,060.00
Citizens All Association (Supportive Ind. Program)	41,260.00
Cypress Hills Developmental Association	8,100.00
Elmwood Residences Ltd.	45,930.00
Humboldt Society for Aid to the Handicapped	5,500.00
Huston Heights Care Inc.	26,870.00
Interlake Human Resources Corporation	5,550.00
Lloydminster & District Sheltered Workshop and Training Centre Inc.	29,220.00
Mallard Co-operative Industries Ltd.	5,970.00
Parkland Society for Aid to the Mentally Handicapped Inc.	32,970.00
Plus Industries Inc.	12,310.00
Prince Albert Group Homes Society	27,390.00
Regina Residential Resource Centre	83,180.00
S.M.I.L.E. Services Inc.	26,040.00
South West Homes for the Handicapped (Support Ind. Program)	26,650.00
Valley Action Industries Inc.	13,240.00
Wheatland Regional Centre Inc.	16,500.00
Payees under $2,000.00	2,480.00
	$ 421,640.00

Consumer/Advocacy Organization:

Canadian Paraplegic Association	$ 65,760.00
Saskatchewan Association of Rehabilitation Centres	91,050.00
Saskatchewan Voice of the Handicapped Inc.	57,140.00
	$ 213,950.00

General Services:

Canadian National Institute for the Blind	$ 241,070.00
Interlake Human Resources Corporation	50,410.00
Saskatchewan Abilities Council	79,150.00
Saskatchewan Association for Mentally Retarded	125,320.00
Services for Hearing Impaired Persons Inc.	254,180.00
	$ 750,130.00

Construction Grants:

Battlefords Residential Services Inc.	$ 7,750.00
Biggar Community Group Home Inc.	10,000.00
Cudworth Columbus Society Inc.	7,000.00
Nipawin & District Services to the Handicapped Inc.	23,000.00
Payees under $2,000.00	1,800.00
	$ 49,550.00

Family Income Plan

Subvote 28

Revised Estimate	**$ 18,741,000.00**	Expenditure	**$ 18,707,801.00**

Allowances and Care of Persons	$ 18,707,801.00
	$ 18,707,801.00

Income Security

Subvote 29

Revised Estimate	**$ 3,014,790.00**	Expenditure	**$ 3,011,101.42**

Department Head and Branch Head — Salaries	$ 78,509.00
Permanent Positions — Salaries	1,675,763.57
Temporary Positions — Salaries	75,610.12
Labour Service, Casual and Part-Time Employment	286,449.84
Honorariums, Special Services and Fees	14,225.00
Allowances, Retiring Gratuities and T.P.H.D.	22,716.57
Differentials, Severence Pay and Standby Pay	25,573.44
Rents, Insurance and Utility Services	7,682.61
Advertising and Printing Related Expenses	158,613.25
Repairs and Maintenance	9,929.97
Travelling Expenses	32,248.26
Relocation Expenses	6,643.77
Postage, Communications, Freight and Express	104,902.43
Computer and Word Processing Related Expenses	415,455.70
Contractual Services	53,360.50
Stationery and Office Supplies	29,797.89
Scientific and Educational Supplies	11,195.36
Maintenance and Construction Materials	742.50
Miscellaneous	57.91
Office Equipment	1,623.73
	$ 3,011,101.42

Saskatchewan Income Plan — Senior Citizens' Benefits

Subvote 32

Revised Estimate	**$ 12,788,000.00**	Expenditure	**$ 12,780,710.50**

Allowances and Care of Persons	$ 12,780,710.50
	$ 12,780,710.50

Payments to Local Social Services Units

Subvote 40

Revised Estimate	**$ 1,484,700.00**	Expenditure	**$ 1,484,700.00**

Contractual Services	$ 1,480,787.46
Stationery and Office Supplies	3,912.54
	$ 1,484,700.00

Allowances for Day Care

Subvote 41

Revised Estimate	**$ 11,165,460.00**	Expenditure	**$ 11,135,874.13**

Allowances and Care of Persons	$ 11,135,874.13
	$ 11,135,874.13

Family Services

Subvote 50

Revised Estimate	$ 2,949,060.00	Expenditure	$ 2,915,874.31

Department Head and Branch Head — Salaries	$ 143,205.22
Permanent Positions — Salaries	1,650,151.56
Temporary Positions — Salaries	65,570.78
Labour Service, Casual and Part-Time Employment	536,329.40
Allowances, Retiring Gratuities and T.P.H.D.	10,420.64
Differentials, Severance Pay and Standby Pay	38,012.20
Allowances and Care of Persons	8,276.24
Professional and Technical Services	3,874.17
Rents, Insurance and Utility Services	17,222.24
Advertising and Printing Related Expenses	35,285.33
Repairs and Maintenance	5,393.37
Travelling Expenses	73,710.34
Postage, Communications, Freight and Express	58,502.93
Computer and Word Processing Related Expenses	21,890.67
Contractual Services	114,567.29
Stationery and Office Supplies	1,978.93
Scientific and Educational Supplies	6,374.35
Medical and Hospital Supplies	478.73
Provisions and Business Expenses	77,533.57
Clothing and Clothing Material	16,705.07
Coal, Wood and Other Fuels	6,170.97
Maintenance and Construction Materials	1,544.19
Miscellaneous Materials and Supplies	11,834.58
Taxes and Licenses	1,733.54
Office Equipment	4,118.54
Furniture, Furnishings and Fixtures	4,963.76
Miscellaneous	25.70
	$ 2,915,874.31

Day Care

Subvote 51

Revised Estimate	$ 877,310.00	Expenditure	$ 876,532.57

Department Head and Branch Head — Salaries	$ 57,762.74
Permanent Positions — Salaries	591,513.43
Temporary Positions — Salaries	92,760.48
Labour Service, Casual and Part-Time Employment	56,238.58
Allowances, Retiring Gratuities and T.P.H.D.	888.15
Professional and Technical Services	905.00
Rents, Insurance and Utility Services	800.04
Advertising and Printing Related Expenses	2,759.08
Repairs and Maintenance	750.24
Travelling Expenses	32,125.63
Postage, Communications, Freight and Express	29,010.87
Computer and Word Processing Related Expenses	7,896.20
Contractual Services	450.00
Stationery and Office Supplies	1,486.08
Scientific and Educational Supplies	286.25
Vehicle and Equipment Operating Expenses	127.38
Taxes and Licenses	639.94
Miscellaneous	132.48
	$ 876,532.57

Payments to the Saskatchewan Legal Aid Commission

Subvote 53

Revised Estimate	$ 5,831,900.00	Expenditure	$ 5,831,900.00

Saskatchewan Employment Development Program

Subvote 54

Revised Estimate	**$ 7,134,100.00**	Expenditure	**$ 7,130,098.44**

Contractual Services	$ 203,468.68
Grants and Contributions	6,926,629.76
	$ 7,130,098.44

Grants:

A. Myrowich Building Materials Ltd	$ 4,983.00
A.M.N.S.I.S. Deschambault Lake Local No. 131 Inc.	18,398.00
Adler Enterprises	2,861.00
Administration for Sport, Culture and Recreation Inc.	2,154.00
Allan, Robert G.	2,813.00
Anton F. Juffinger-Hara Products Ltd.	26,540.00
Arborfield, Town of	8,049.00
Arco Equipment Sales Ltd.	2,033.00
Armstrong Enterprises Inc	2,413.00
Association of Metis and Non-Status Indians of Saskatchewan	30,796.23
Association of West-Central Native Women (Interval House)	4,826.00
Aubichon, Aurele	4,372.84
B & D Plastics Ltd	6,580.00
Back, Ronald J. and Back, Reginald T.	3,598.00
Battleford, Town of	14,700.00
Battleford Boys & Girls Club Inc.	5,350.00
Battlefords Sheltered Workshop	8,300.00
Battlefords Urban Native Housing Corporation	5,854.00
Bear Creek Jymkhana Club Inc.	19,604.95
Beauval Home Care Services Inc.	3,736.00
Beauval, Northern Village of	69,895.00
Belanger, Lisa	4,830.00
Big River, Town of	3,003.00
Bill Smith — Carnduff Lumber Ltd.	4,039.00
Black Point A.M.N.S.I.S. Local No. 162	13,253.00
Blackhart Holdings Inc.	6,726.00
Bob Hepting — Regal Capital Planners Ltd.	4,498.00
Bob Mullen — Prairie Lily Greenhouses Ltd	4,848.00
Boulanger's Recreation Centre Ltd.	2,008.00
Boyd Agencies Ltd.	5,223.00
Breault, Harold and Breault, Marianne	12,705.00
Bright Sand Lake Regional Park Authority	5,473.94
Buckland Recreation Centre Inc.	3,879.00
Buffalo Narrows Daycare Association	7,766.00
Buffalo Narrows Native Women Local No. 5 Inc.	20,649.00
Burton Doors & Custom Millwork Ltd.	2,756.08
Bustle 'N Hustle Maid Service Ltd.	5,345.00
Canadian Co-operative Implements Ltd.	26,018.00
Canadian Hostelling Association	17,338.00
Canadian Mental Health Association	16,447.00
Cardinal, Clarence	17,946.00
Cathedral Area Co-operative Day Care	7,744.00
Children's Choice Child Care Co-op	2,734.00
Churchbridge, Town of	18,373.00
Churchill Park Greenhouse Co-operative	38,468.18
City Radiator Services Ltd.	4,901.00
Classic Interiors Ltd.	2,132.00
Co-op Implements	3,286.00
Cole Bay, Northern Hamlet of	143,298.00
Corly Briltz-Elite Auto Body Ltd.	3,301.00
Country Wood Designs	2,101.00
Coutts, Ronald — Coutts Courier Co. Ltd.	4,873.00
Crackerjack Janitorial Co-op Ltd.	15,500.00
Crocus Co-operative of Saskatoon	35,682.80
Cumberland House, Northern Village of	9,869.00
Cushman, Merv (Cushman's Ford Sales Ltd.)	2,805.00
Danger, Irene	5,263.00
Daniel Baumat — Crown Delivery Systems	4,550.00
Dave Holowaty — Target Marketing Inc.	5,196.00
Dave Mandzuk — Custom Printers Ltd.	3,222.00
Deer Park School Division No. 26	4,799.00
Deshwar, David — Accounting & Tax Services	4,813.00
Diana Chapman — Gary's Food Store & Gas	4,756.00
Draper, Ron and Draper, Larry	2,801.00
Duck Lake, Town of	3,580.00
Ducky Day Care Co-operative	3,574.00
Dundurn, Town of	12,912.29
Dzus, John and Dzus, Tommy	4,880.00
Eagle Nest Golf & Country Club	99,610.00
Eastend, Town of	4,114.00
Eaton, James and Eaton, Evelyn	8,241.00
Ellenor, Robert	4,945.00
Elmwood Golf Club Inc.	12,066.00
Elrose-Monet Recreation Board	3,424.00
Esterhazy, Town of	16,271.00
Estevan Brick Wildlife Association	3,984.00
Estevan, City of	27,103.00
Eston Riverside Regional Park Authority	8,802.43
Etcetera Holdings Ltd	3,346.00
Evason Agencies Ltd	4,363.00
Evergreen Centre Inc.	4,439.00
Family Service Bureau of Regina	5,099.00
Farmtown Plumbing & Heating Ltd	5,216.00
Favel, Joe	4,983.00
First Page Business Services	5,522.00
Foamex Industries Ltd	4,531.00
G.A.K. Photographic Magic Ltd.	2,413.00
Gardiner, Albert	8,310.00
Gardiner, Jerry	8,271.00
George's Repair Shop	16,605.00
Gidluck Bros. Trucking Ltd.	4,470.00
Glaslyn, Village of	5,887.00
Glen Alldred — Greeb Gold Jewellers (Regina No. 2 Ltd.)	12,131.00
Goodsoil & District Recreation Ltd.	24,005.00
Governing Council of the Salvation Army Canada West	12,135.00
Graftbusters Cleaning Service	4,733.00
Green Lake Gymkhana Association Ltd.	34,590.00
Hafford & District Recreation Board	4,000.00
Hafford, Town of	8,021.60
Hague Parks & Recreation Inc.	2,425.00
Happy Bee Honey	4,874.00
Hawryliw, Dale	9,845.97
Herbert Heritage Association Inc.	2,448.00
Hill, Dave	4,945.00
Hillcrest Sports Centre Inc.	29,085.00
Holiday Inn Ltd.	4,757.00
Homar Enterprises	4,837.00
Hopkins, Allen	3,463.00
Hudson Bay, Town of	98,888.00
Humboldt, Town of	38,674.00

Saskatchewan Employment Development Program — *(Continued)*

Grants: — (Continued)

Idylwyld Child Care Co-op	7,739.00
Ile a la Crosse, Northern Village of	49,050.00
Indian Head, Town of	4,007.00
Integra Systems Ltd	2,815.00
Interlake Human Resources Corporation	15,788.00
Iron Bar Fitness Centre Inc	3,718.00
Iron, Leon	5,898.00
Jack Heilman — Jack Heilman Construction	10,355.00
Jacobson, Larry	5,432.00
James W. Coulter (Saskatoon Video Service)	4,034.00
James W. Robertson — Belltone Hearing Aid Service Ltd.	4,826.00
Jans Bay, Northern Hamlet of	34,663.00
John M. Cuelenaere Library	4,772.00
Joyce Knox — Aquarius Builders Corporation	4,332.00
Kamsack, Town of	11,426.00
Keller, Edward	5,771.00
Kiljay Shake & Log Suppliers Co. Ltd.	3,933.00
Kiskatchewan Canoe Society Inc.	5,199.00
Klein's Holdings Ltd	2,383.00
Kuhn, Doug	3,558.00
La Ronge, Town of	62,317.00
Labrash, James P. and Labrash, Terry L.	2,472.00
Laird Service Club Inc.	2,021.00
Lakeland & District Chamber of Commerce	10,145.00
Lakeland Recreation Board Inc.	5,247.29
Lakeside Anglican Parish	4,318.00
Lakeview Holdings Inc.	8,241.00
Langenburg, Town of	92,914.00
Lanigan Lions Club Inc	9,219.68
Lavoie, Germaine and Lavoie, Nicole	7,290.00
Leader, Town of	3,333.00
Lebret Farm Lane Foundation	11,932.00
Lestock, Village of	6,265.00
Levesque Enterprises Ltd	10,683.00
Lewis, Alex	7,458.00
Limerick, Village of	4,008.00
Liva Shutiak (Wedding Scents Florals)	7,180.00
Livelong & District Recreation Association	4,446.00
Lloyd Stillborn — Roland Hill Farms	7,129.00
Lloydminster Training & Employment Centre Inc.	147,060.00
Long Creek Distributors Ltd.	2,202.00
Loon Lake & District Golf & Country Club	13,009.00
Loon Lake, Village of	8,068.00
Lumsden Community Sports Centre Association	9,437.00
M-3 Holdings Ltd	7,267.00
MacKenzie Society for the Advancement of Children Inc.	10,526.00
Magloire Kiddie Care Inc.	3,595.00
Maidstone, Town of	4,034.00
Maitland, Pat	4,117.00
Makwa, Village of	4,034.00
Martin, Curtis	2,192.00
Matthew Gallant (Gallantcraft)	4,981.00
Meadow Lake Handicapped Employment Corporation	84,582.00
Melfort & District Curling Club	4,018.00
Melfort, City of	5,338.00
Melville Day Care Corporation	4,277.00
Memorial Field Softball Association	2,822.00
Memorial Lake Regional Park Authority	11,169.00
Mental Health Association (Regina Branch)	13,762.00
Meota, Village of	4,000.00
Michel Village, Northern Hamlet of	25,882.00
Millar, Marlene	5,357.00
Minister of Urban Affairs, Northern Settlement of Sled Lake	39,304.00
Moldenhauer, Deno — Expert Drycleaners	4,599.00
Moose Jaw & District Food Bank Inc.	3,437.00
Moose Jaw Big Brothers Association	2,313.00
Moose Jaw Civic Centre	5,748.00
Moose Jaw YM-YWCA	5,134.00
Morin, Martin	4,968.00
Mr. D's Corner Store Inc	17,578.00
Murray Tripp — Mt. Bar Leather Arts	3,209.00
Myrowich, Alex A. — Myrowich Building Materials	4,878.00
Native Co-ordinating Council	208,142.00
Nature Berry	3,518.00
Nelson, Geri	2,009.00
New Careers Corporation	464,213.00
Nokomis, Town of	12,062.00
Norquay, Town of	4,841.00
North Central Community Society Inc.	163,012.00
Northern Lights School Division No. 113	17,523.00
Northern Video	7,695.00
Northland Trucks (1978) Ltd.	6,515.00
Northway Confectionery Ltd.	4,732.00
Nutana Sharpening Service	2,527.00
Oleksuik, Wayne	7,707.16
Olson, Clifford	3,044.00
Osler, Town of	2,421.00
Outlook School Division No. 32	3,777.00
P.A. European Deli	3,472.00
P.M.L. Maintenance Ltd.	4,703.00
Paddockwood Arena Association	2,782.00
Par Industries Inc	501,645.00
Parkland Education Employment Co-ordinating Committee Inc	103,640.00
Partridge, Wendy Lee	2,100.00
Patuanak, Northern Hamlet of	32,276.00
Paul Lalonde Enterprises Ltd.	4,986.00
Pederson, Fred	7,548.00
Pellican Narrows, Northern Hamlet of	27,147.00
Pelly, Village of	8,068.00
Perry Thompson — Fantastic Photo Ltd.	3,621.00
Peters, Peter J.	3,693.00
Phoenix Residential Society	88,339.00
Photographer's Gallery Society Inc. and A.K.A. Gallery Inc.	4,022.00
Pinehouse, Northern Village of	45,528.00
Porcupine Plain, Town of	3,926.00
Prairie Employment Program Inc.	157,170.00
Prairie Health Centre Ltd.	4,826.00
Preeceville, Town of	6,063.00
Prince Albert & District Community Service Centre Inc.	204,870.00
Prince Albert Community Workshop Society Inc.	59,500.00
Prince Albert Community Workshop Society Inc.	26,029.00
Prince Albert District Community Service Centre Inc.	94,720.00
Prince Albert Pineland District 28 Home Care Inc.	5,766.00
Prince Albert School Division No. 3	38,537.00
Prince Albert Work Preparation Centre	53,820.00
Prince Albert, City of and Par Industries Inc.	219,694.34

Saskatchewan Employment Development Program — *(Concluded)*

Grants: — (Concluded)

Provincial Forest Products Ltd	25,642.00
Qu'Appelle, Town of	8,026.00
Rural Municipality of:	
Clayton No. 333	3,607.00
Griffin No. 66	3,669.00
Prince Albert No. 461	4,685.00
Redberry No. 435	2,017.00
Radisson, Town of	16,140.02
Rainbow Youth Centre	24,296.00
Redvers Acivity Centre Inc.	2,937.00
Redvers, Town of	9,562.00
Regan, Louis	4,069.00
Regency Daycare Co-operative	5,274.00
Regina Big Brothers Association	4,480.00
Regina Committee on Sexual Abuse Inc	4,881.00
Regina Contemporary Women's Program Inc	92,280.00
Regina Employment Assistance Program Society	81,460.00
Regina Healthsharing Inc.	5,324.00
Regina Lutheran Native Support Committee Inc	2,792.00
Regina Native Lutheran Support Committee Inc	6,185.00
Regina Rugby Union Inc	14,400.00
Regina Service Fee Co-op	5,144.00
Regina, City of	6,386.00
Regina's Market Square	2,388.00
Regional Employment Development Committee Inc. (Saskatoon)	260,450.00
Riffel, Harvey and Riffel, Barbara	5,340.00
River Heights Community Association Inc	6,540.00
River Junction Parks & Recreation Inc.	5,412.00
River Ridge Auto & Small Motor Repair	9,312.00
Riverside Seniors Manor Inc.	4,489.00
Robert Michael Holdings Ltd.	3,166.00
Rockglen, Town of	4,029.00
Roman Catholic Episcopal Corporation of Keewatin	27,487.27
Ronald Nagel — Nagel's Camera & Audio Visual Sales & Service	4,459.00
Ross Wells Baseball Association Inc	4,152.00
Sakundiak Farm Equipment Ltd	4,983.00
Sali Auto Service & Sales Inc.	4,660.00
Salvation Army Men's Social Service Centre	62,904.00
Sam Chan Holdings Ltd	2,618.00
Sandy Bay Trapper's Association	41,580.00
Sandy Bay, Northern Village of	44,947.00
Saskatchewan Indian Cultural College Federation of Saskatchewan Indians	15,094.00
Saskatchewan Native Communications	10,595.00
Saskatchewan Special Olympics Society Zone 6	10,138.99
Saskatchewan Western Development Museum North Battleford Branch	101,674.00
Saskatoon Food Bank	4,006.00
Saskatoon Housing Coalition Inc	11,389.56
Saskatoon Jazz Society	5,258.00
Saskatoon Society for Autism	6,421.00
Saskatoon Society for the Protection of Children Inc.	21,753.00
Sasknative Housing Corporation Ltd.	31,953.00
Sasknative Rentals Inc.	23,198.00
Seib, Karl — Melsask Farms Ltd.	3,596.00
Self Help & Recreation Education Prince Albert Inc	17,349.00
Shauna Lee Coons — Basket Cases	4,798.00
Shellbrook, Town of	15,664.22
Silver Pine Resort	16,651.00
Sipisishk Communications Inc	8,950.00
Smith Hatcheries Ltd	4,923.00
Smith, Terry — Mr. TJ's Food Ltd	8,507.00
Society for Involvement of Good Neighbours Inc.	25,734.00
South Hill Child Care Co-operative	4,700.00
South West Crisis Services Inc	3,985.00
South West Employment Projects Inc	54,150.00
Southend, Northern Hamlet of	11,616.00
Southey, Town of	3,613.00
Spiritwood, Town of	7,943.00
Spruce Home Sports Association Inc.	2,425.00
St. George's Hill, Northern Hamlet of	54,084.00
St. Walburg & District Recreation Board Inc.	11,543.00
Stadnichuk, Garth and Stadnichuk, Debbie	4,986.00
Stewart, Doreen (BC and D Bakery)	4,006.00
Stoughton, Town of	3,395.51
Superior Homes Manufacturing & Building Supplies Ltd	7,585.00
Superprint	2,416.00
T. S. Wertypora Foods Ltd.	3,594.00
Terry Plosker — Terry's Painting Ltd.	4,039.00
Theodore, Village of	2,811.00
Timber Bay Children's Home	44,905.00
Tisdale, Town of	11,189.00
Turnbull, Al — Al's Auto Body	2,434.00
Turnor Lake, Northern Hamlet of	27,429.00
Turtleford, Town of	4,236.00
Two Nation Society Inc	18,374.00
Unique Design Publishing Division Grain Guard Manitoba Co. Ltd	3,649.00
Unity, Town of	2,017.00
University Day Care Co-op	5,332.00
University Hospital	3,131.00
University of Saskatchewan	13,867.00
Valley Action Board	26,320.00
Valley Action Industries Inc	23,120.00
Volunteer Centre of Prince Albert Inc.	6,735.00
W. G. Forest Products Ltd	13,918.00
Wakamow Valley Authority	16,391.00
Waldheim, Town of	34,240.98
Wang Park — Western General Trading Ltd	8,434.00
Warriner, Christopher	4,986.00
Webster, Bill (Southern Doors and Window)	2,117.00
Weyburn Child Care Co-operative	3,990.00
Wheatland Theatre Society	8,285.00
Whitewood, Town of	8,154.00
Wilf's Cabinets & Novelties	16,404.00
Wilfred Doan — Gale Vending Inc	2,475.00
Wilkie, Town of	14,244.00
Willow Bunch, Town of	8,069.00
Wise Owl Day Care Inc	4,506.00
Woodlawn Regional Park Authority	2,772.00
Worobetz, Eugene and Worobetz, Shirley	3,579.00
Yole, Garnet	17,865.00
Yorkton, City of	13,514.00
Young Women's Christian Association	3,678.00
Youth Unlimited of Regina	124,725.00
1988 Saskatchewan Summer Games Melfort Inc.	17,746.00
228335 Holdings Ltd.	4,072.00
24 Hour Child Care Co-op Ltd.	5,224.00
25th Street Theatre Inc.	15,929.00
578358 Saskatchewan Ltd.	4,785.00
Payees under $2,000.00	81,732.43
	$ 6,926,629.76

Saskatchewan Skills Development Program

Subvote 55

Revised Estimate	**$ 5,850,000.00**	Expenditure	**$ 5,849,987.64**

Contractual Services	$ 5,849,987.64
	$ 5,849,987.64

Young Offenders

Subvote 56

Revised Estimate	**$ 9,800,020.00**	Expenditure	**$ 9,746,612.13**

Department Head and Branch Head — Salaries	$ 442,697.91
Permanent Positions — Salaries	4,856,777.27
Temporary Positions — Salaries	193,256.89
Labour Service, Casual and Part-Time Employment	1,965,884.75
Allowances, Retiring Gratuities and T.P.H.D.	73,074.94
Differentials, Severance Pay and Standby Pay	329,511.90
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	1,455.20
Allowances and Care of Persons	106,628.40
Professional and Technical Services	2,668.11
Rents, Insurance and Utility Services	143,284.79
Advertising and Printing Related Expenses	1,246.06
Repairs and Maintenance	55,464.45
Travelling Expenses	245,153.03
Relocation Expenses	7,226.56
Postage, Communications, Freight and Express	137,266.10
Computer and Word Processing Related Expenses	5,254.08
Contractual Services	72,859.82
Stationery and Office Supplies	30,941.49
Scientific and Educational Supplies	35,093.17
Medical and Hospital Supplies	6,387.16
Provisions and Business Expenses	599,365.49
Clothing and Clothing Material	75,276.92
Coal, Wood and Other Fuels	51,585.47
Vehicle and Equipment Operating Expenses	5,109.52
Maintenance and Construction Materials	53,944.63
Miscellaneous Materials and Supplies	122,034.05
Taxes and Licenses	17,138.21
Land and Buildings Improvements	3,125.01
Office Equipment	3,396.68
Furniture, Furnishings and Fixtures	42,682.44
Educational, Scientific and Recreational Equipment	30,354.11
Construction, Farming and Maintenance Equipment	24,836.56
Miscellaneous Property	5,630.96
	$ 9,746,612.13

Payments to The Saskatchewan Property Management Corporation

Subvote 57

Revised Estimate	**$ 13,696,200.00**	Expenditure	**$ 13,521,471.57**

Rents, Insurance and Utility Services	$ 12,889,508.69
Postage, Communications, Freight and Express	611,737.05
Contractual Services	20,225.83
	$ 13,521,471.57

Total — Social Services	**$ 378,435,127.46**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Abramson, Allan S.	$ 29,244.97	$ ....
Adamko, Barry B.	35,508.72	....
Adams, Constance P.	20,891.28	....
Adams, Lana L.	23,266.69	....
Adams, Norma T.	27,048.45	....
Adams, Shirley	20,114.70	....
Adelia, Ruth E.	22,656.00	....
Agopsowicz, Shirley	22,656.00	....
Ahenakew, Margaret	25,601.21	....
Aimey, Victor	32,024.69	....
Aitken, Heather A.	30,230.75	....
Albers, Ken	23,986.73	....
Alberts, Howard	59,676.00	....
Albright, Calvin	33,266.81	....
Alderson, Lorena M.	30,907.09	....
Aldred, Patricia A.	20,086.02	....
Alford, Donna M. J.	37,452.00	2,013.00
Allan, Lynn M.	26,078.03	....
Allan, Myrna J.	40,368.12	....
Allen, Martha E.	25,660.87	....
Allin, Ronald C.	22,339.58	....
Allin, Shannon Joy	28,801.38	....
Amichand, Ivan B.	39,564.00	....
Anderson, Alice M.	20,591.32	....
Anderson, Bruce J.	24,341.47	....
Anderson, David	45,900.50	....
Anderson, Erma Rose	20,819.38	....
Anderson, Helen	34,284.00	....
Anderson, John O.	52,812.00	....
Anderson, Luella J.	22,965.42	....
Anderson, Verne R.	34,284.00	....
Anderson, William	31,121.31	....
Anderson, Winnifred C.	25,179.51	....
Andres, Walter	37,846.25	....
Andrew, Mabel	23,028.53	....
Antaya, Eileen E.	22,656.00	....
Anthony, William	31,272.00	....
Antoneshyn, Anne	21,348.00	....
Anweiler, Linda M.	27,001.89	....
Appleby, Doug	24,174.99	....
Appleton, Brenda J.	20,851.49	....
Arcand, Geraldine M.	26,940.00	....
Arguin, Debbra Anne	22,303.64	....
Ash, Linda S.	21,686.61	....
Ash, Walter G.	33,012.00	....
Ashmeade, T. Barbara	21,053.53	....
Ast, Brian Fred	28,995.03	....
August, Rick	33,527.66	....
Avery, Karen M.	31,036.26	....
Ayerst, Viviane J.	25,517.75	....
Ayotte, Claudette M.	25,296.61	....
Babin, Brenda	24,445.91	....
Babych, Alan G.	40,476.00	....
Bader, Frieda S.	27,951.77	....
Baht, Robert	31,565.22	....
Bailey, Ronald D.	24,535.00	....
Baker, Joe	30,888.96	....
Balerud, Janis Catherine	22,787.11	....
Balerud, Mary E.	23,508.00	....
Balfour, James	36,405.09	....
Ballendine, Randy F.	22,753.90	....
Banka, Dorothy	32,176.85	....
Banks, Maureen	25,541.77	....
Bannerman, Keith	36,829.27	....
Barber, Deborah L.	21,859.47	....
Barden, Mercedes	24,290.31	....
Baribeau, Rita Y.	26,940.00	....
Barnes, Janet D.	20,404.15	....
Barnett, Diane L.	20,689.62	....
Barootes, Brenda	31,983.00	....
Barr, Isla	24,312.00	....
Bartlett, John Keith	26,309.91	....
Bartley, Marcia A.	27,049.48	....
Barzan, Belinda M.	23,367.00	....
Basi, Harminder K.	20,180.70	....
Bastiaanse, Francis W.	24,189.52	....
Bastian, Karl	84,293.32	2,860.45
Baumgartner, Rosalie	24,737.00	....
Baxter, Richard F.	51,184.22	....
Bayne, W. Garth	34,938.87	....
Beach, Mary	34,536.00	....
Bean, Shirley	23,803.29	....
Bear, Gwen	22,957.03	....
Bear, Louis	28,782.34	....
Beaudry, Brian	22,009.16	....
Beddome, Dale B.	27,248.48	....
Begg, N. Graham	41,304.00	....
Beglau, Debra B.	23,603.50	....
Behr, Roberta	27,779.77	....
Beisel, Sheila	27,455.95	....
Bell, John M.	22,710.93	....
Bell, Kevin	22,271.38	....
Bell, Phoebe May	23,443.58	....
Bellerose, Janice Marie	30,723.96	....
Belof, Tessie	22,356.82	....
Belrose, James	21,745.80	....
Benson, Shelly	20,296.09	....
Bentley, Ron S.	33,860.00	....
Bereti, Rick D.	29,145.95	....
Berezowski, Joyce Anne	20,842.63	....
Berg, Donald	29,099.00	....
Bergey, Juliana	20,659.93	....
Bernat, Joan	23,461.00	....
Bhatt, Prabhaker R.	24,645.40	....
Biblow, David P.	53,856.00	....
Bird, Tim F.	21,671.52	....
Birley, James B.	45,828.00	....
Bishop, Grace	22,400.24	....
Bissett, Richard N.	24,358.91	....
Bittner, Sharon	26,202.00	....
Blacklaws, George E.	22,437.49	....
Blacklaws, Susan L.	20,010.39	....
Blackman, Clement A.	34,190.69	....
Blackman, Duncan H.	42,542.00	....
Blahut, Sandra K.	27,367.13	....
Blanchette, Gisele	31,278.00	....
Bliss, Stan C.	38,376.92	....
Blondeau, Garry	26,940.00	....
Blydo, Leslie	27,995.20	....
Blythe, Sandra	22,656.00	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Bodnarchuk, Sherrie Anne	24,197.32	....
Bodnarik, Patrice M.	22,793.71	....
Bolla, Nina	26,799.51	....
Bolt, Shelley Anne	30,319.03	....
Bolt, Sydney B.	32,244.23	....
Bonderud, Myra	22,656.00	....
Bossence, C. Michelle	21,231.13	....
Bostic, Jacqueline Irene	20,628.86	....
Bostic, Vernal	31,291.51	....
Bowers, Dawn B.	26,652.90	....
Bowser, Barbara	25,776.36	....
Boyce, Lorna	21,536.18	....
Boyd, Lemuel W.	24,133.00	....
Boyer, Terrance Philip	36,588.00	....
Boyko, Barbara F.	36,924.00	....
Bradford, Anthony R.	20,783.10	....
Brailean, Linda L.	21,201.66	....
Brand, John	31,144.94	....
Brausen, Gail	55,621.61	....
Breadner, Stanley Wayne	26,940.00	....
Brennan, Joe	21,202.16	....
Brezinski, Allan	27,296.77	....
Brickley, Lester	38,090.24	....
Briggins, Ann E.	23,288.94	....
Brindle, Judith	27,012.18	....
Britton, Elaine A.	31,272.00	....
Brochu, Marc F.	37,473.43	....
Broda, David	37,332.00	....
Broda, Michael M. J.	39,564.00	....
Bromley, Georgena	22,656.00	....
Brookes, Gail M.	21,590.64	....
Broten, Chris Robin	49,584.00	....
Brown, Grace	32,921.12	....
Brown, James E.	39,967.52	....
Brown, Lynn Viola	29,076.00	....
Brown, Shelley Lyn	22,597.03	....
Brown, Truman G.	25,712.04	....
Brownbridge, Gar W.	34,917.43	....
Browne, James	33,395.02	....
Brunskill, Janice Kim	31,272.00	....
Bryant, Coleen	28,363.48	....
Bryant, Robert D.	21,128.01	....
Bryck, Deborah	46,152.00	....
Bubnick, Elaine	26,791.72	....
Buchanan, William J.	30,012.13	....
Buchta, Pauline	31,587.00	....
Buckingham, Betty Jean	23,370.72	....
Buday, Evelyn R.	39,894.16	....
Bueche, Kenneth	36,588.00	....
Buettner, Eugene J.	42,517.00	....
Bugler, Marlene	20,893.53	....
Bullock, William J.	26,566.38	....
Burke, Kevin M.	38,412.00	....
Burke, Susan	29,440.11	....
Burnouf, Doris C.	34,836.00	....
Burns, James C.	24,816.00	....
Burwood, Linda C.	33,911.48	....
Butterfield, Mary Tanis	24,529.50	....
Buzinsky, Jeff S.	20,802.74	....
Caissie, Romeo A.	29,338.23	....
Cameron, Colin	27,657.68	....
Cameron, Kandace Kristine	21,806.70	....
Cameron, Kenneth	45,828.00	....
Campbell, Carol L.	29,962.26	....
Campbell, Kenneth J.	20,194.42	....
Campbell, Lynn	29,520.00	....
Cancino, Florencio	26,940.00	....
Cantin, Rose M.	21,362.42	....
Card, Reginald W.	45,720.00	....
Carpenter, Eva	28,028.52	....
Carr, Eleanor M.	38,700.00	....
Carswell, Ian S.	35,844.00	....
Carter, Joan	22,705.57	....
Carter, Robin Ann	22,940.57	....
Cavan, Darlene L.	23,957.84	....
Chabot, Diane	31,275.11	....
Chadwick, Harvey David	23,115.75	....
Chan, Chiu-Ping	28,825.35	....
Chan, Kenny R.	32,762.28	....
Charabin, David	25,708.30	....
Charlebois, Juliette	36,588.00	....
Charlton, Lyla V.	31,272.00	....
Chatlain, Marie R.	22,844.58	....
Cherneski, Linda R.	32,368.33	....
Chernoff, Georgina M.	22,742.91	....
Chestolowsky, Sophie	25,609.65	....
Chikowski, Georgina	25,197.13	....
Child, Evelyn	22,830.60	....
Childerhose, Garry	23,951.87	....
Chipeur, Charlene D.	31,108.49	....
Cholod, Andrew T.	25,084.74	....
Chow, Ken	29,383.83	....
Christensen, Stephen	34,516.07	....
Christianson, Dianne	27,630.89	....
Christianson, Laurel G.	23,223.18	....
Chubb, Dennis	51,819.24	....
Chuey, Elaine Jane	22,656.00	....
Chute, Viola L.	26,036.08	....
Chyz, Irene Catherine	29,663.70	....
Clark, Bryan Moore	43,842.24	....
Clark, Gerald	24,743.74	....
Clark, James Nelson	34,293.03	....
Clark, Michael	25,627.46	....
Clarke, Barbara D.	35,039.49	....
Clavier, Anylia Pauline	30,384.00	....
Clothier, Violet	21,440.52	....
Coghlin, Bernice F.	20,604.10	....
Cohen, Jennifer	52,656.00	....
Colson, Doris J.	26,798.02	....
Colvine, Ian G.	38,850.20	....
Connell, Danen Scott	39,348.26	....
Connery, Donald D.	27,636.00	....
Coote, Carmen	26,448.62	....
Cordon, Christine E.	49,092.00	....
Cornish, John R.	22,450.97	....
Corrigan, Madonna A.	23,399.96	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Cossette, Rhonda	35,774.23	....
Coughlan, Anthony	48,211.24	2,702.86
Coupal, Diane M.	22,799.64	....
Courtnage, Juanita M.	26,262.64	....
Cowan, Lorraine	45,380.00	2,153.42
Craig, Blanche	31,514.34	....
Craig, Graham Leslie	58,921.76	....
Creasy, Robert F.	56,508.00	2,958.72
Crebo, Roy Alvin	53,656.19	....
Cronk, Pearl Joan	22,519.97	....
Csada, Oline E.	24,169.44	....
Culver, David J.	42,454.05	....
Cunningham, Danny Craig	52,833.98	....
Cunningham, Peggy	23,617.39	....
Cursons, Matthew R.	20,586.35	....
Curtis, Judy	30,820.97	....
Cushing, Donald	27,968.79	....
D'Aoust, Francine L.	46,356.00	....
D'Entremont, Martin A.	22,658.79	....
Daly, Helen Johan	20,624.00	....
Danbrook, Margaret M.	33,167.23	....
Danchuk, Elizabeth C.	22,656.00	....
Dansereau, Pierrette	22,220.51	....
Davalos, Beatriz G.	22,261.71	....
Dave, Laxmiprasad	29,136.97	....
Davis, Lee Ann	21,538.19	....
Davis, Warren J.	42,408.00	....
Dawson, Carol E.	27,359.25	....
Day, Arleen	20,948.43	....
De Tremaudan, Lee D.	31,437.38	....
Deagnon, Brenda	27,680.17	....
December, Patricia L.	32,452.00	....
Deis, Elizabeth	21,449.94	....
Denesuik, Mae M.	21,000.00	....
Denton, Fraser M.	35,184.00	....
Deren, Gregory M.	25,444.96	....
Deshwar, Mamta	26,062.56	....
Despins, Lois J.	22,331.14	....
Deutscher, Richard	50,400.00	....
Devine, Sheila M.	28,464.00	....
Dickinson, G. Michael	36,588.00	....
Dickinson, Veronica E.	42,090.87	....
Diemert, Michelle	24,292.50	....
Dierker, Marianne F.	28,464.00	....
Dirk, Dayle C.	32,596.47	....
Dobson, M. Yvonne	35,965.86	....
Docherty, Mark	24,478.30	....
Dolinshaw, Deanna	25,032.88	....
Dolph, Walter	21,851.70	....
Donaldson, B. Joan	20,657.46	....
Donnelly, Bernice	36,504.23	....
Dornstauder, Frank A.	23,239.94	....
Dougherty, Brenda	22,366.33	....
Dovell, Heather A.	23,031.42	....
Dow, Jennifer	20,771.47	....
Doyle, Dennis J.	34,279.64	....
Doyle, Karen D.	29,775.19	....
Drapak, Patricia	21,962.70	....

	Salaries	Travel
Drapak, Wayne	20,350.22	....
Draper, Robert E.	33,009.71	4,140.42
Dreger, Donna Lee	21,058.77	....
Dreger, Ruth E.	23,928.00	....
Dreher, Joseph	37,811.48	....
Drockner, Linda E.	33,204.89	....
Dryka, Ruth	24,403.26	....
Dubin, Nancy Faith	22,584.91	....
Duce, Maria	26,940.00	....
Duchak, Kelly John	23,121.67	....
Duchscherer, Wayne J.	34,284.00	....
Dumonceau, Kenneth D.	20,400.38	....
Dumont, Victor	27,221.01	....
Duncan, Terrance Lorne	34,536.00	....
Duncan, William Robert	59,832.00	....
Dundas, Rhonda L.	23,700.31	....
Dunn, Leighton	28,577.00	....
Dunsmore, Lorne	50,460.00	....
Dunstan, Debra L.	23,489.68	....
Dupuis, Patricia	28,084.88	....
Durey, Orin	33,902.50	....
Durocher, Lorna J.	20,532.00	....
Dzurka, Sam	34,284.00	....
Dzurka, Violet M.	34,147.95	....
Ealey, Clayton G.	21,794.92	....
Eberle, Joyce M.	23,505.75	....
Ecklund, Gladys E.	22,839.00	....
Ehman, Peter	23,341.43	....
Elaschuk, Leonard	36,588.00	....
Elder, Dale K.	20,354.15	....
Eldstrom, Wanda Jean	22,394.68	....
Ellert, Kim	22,244.04	....
Elliott, Heather M.	26,355.08	....
Ellway, Gwyn E.	23,025.56	....
Elmer, Garnet	26,352.13	....
Emkeit, Ronald	22,663.95	....
England, Brenda	24,212.33	....
Englesman, Michelle	22,165.39	....
Ens, Diane Mary	28,391.06	....
Ens, Linda A.	52,812.00	....
Ensz, Orlan Dean	34,536.00	....
Erickson, Barry	28,614.76	....
Erskine, Rhonda E.	22,309.88	....
Erz, Janice Lee	21,000.00	....
Esaiw, William	34,536.00	2,311.69
Esterby, David	41,728.26	2,124.99
Ethier, Jack	28,673.82	....
Ewanchuk, Roman	29,698.15	....
Ewashko, Joye A.	24,434.83	....
Fairbairn, Donald	52,510.11	....
Farago, Donald A.	33,929.57	....
Farago, Shirley	27,617.84	....
Farenick, Karen A.	26,940.00	....
Farnel, Florence A.	21,000.00	....
Farnell, Janet	27,602.91	....
Favreau, Paul J.	34,727.51	....
Fayant, Vivian H.	22,311.49	....
Felix, Richard	30,929.11	....
Felske, Audrey	28,464.00	....
Ferguson, Brian	24,835.86	....
Ferguson, Marjorie C.	21,307.44	....
Ferguson, Sharon	24,234.54	....
Ferguson, Shauna Lee	23,113.82	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Feschuk, Peter J.	25,831.96	....
Fessler, Robert C.	51,214.18	....
Feszczyn, Catherine A.	22,656.00	....
Fey, Desmond C. M.	29,598.55	....
Field, Andrew H.	42,363.66	....
Fischer, Denise A.	27,449.33	....
Fischer, John W.	20,693.80	....
Fisher, Georgina B.	26,940.00	....
Fisher, Jeffery L.	48,791.00	....
Fisowich, Harry William	28,527.78	....
Fitzpatrick, Gail J.	29,918.81	....
Flaherty-Malazdrewich, Maureen	23,402.46	....
Fletcher, Carol L.	28,270.28	....
Fletcher, William J.	27,964.64	....
Flink, Stella	24,816.00	....
Flood, Kathleen C.	22,656.00	....
Flottorp, Gwen Maria	22,656.00	....
Flynn, Laurence M.	49,164.00	2,246.56
Fodey, James L.	28,968.00	....
Foley, Carolyn J.	30,063.58	....
Foote, Dolores A.	45,408.00	....
Forman, Sharon E.	52,812.00	....
Forrest, Linda D.	27,580.70	....
Fortman, Sandra M.	23,721.80	....
Foster, James	23,231.11	....
Fournier, Peter	24,954.38	....
Fox, Bette L.	20,148.00	....
Francis, Rebecca	35,519.66	....
Frank, Sharon L.	31,272.00	....
Franklin, Janet L.	21,291.05	....
Fraser, Allison A.	31,306.59	....
Fraser, Elizabeth M.	52,812.00	....
Fraser, Lorri Anne	21,607.96	....
Fraser, Richard	20,840.13	....
French, Margaret Rose	22,831.14	....
Friesen, Brian Michael	30,660.00	....
Friesen, Derrel	28,563.10	....
Friesen, Margaret	22,406.26	....
Frigon, Loretta	20,775.91	....
Frohlick, Leonard	29,316.00	....
Fuhr, Peter	24,674.44	....
Furman, Z. Joyce	22,597.09	....
Gabora, Theresa E.	23,482.07	....
Gagne, Janet	21,927.44	....
Gagne, Sheila Anne	37,141.34	....
Gajadhar, Lynnette H.	21,000.00	....
Gale, Gloria Mae	30,003.00	....
Gamble, Cheryl	25,501.55	....
Ganes, Lorisa M.	28,577.00	....
Gardner, Neil R.	63,834.00	2,725.24
Garvey, Bernard	24,505.71	....
Gaskin, Jean Ann	22,416.00	....
Gattinger, Fred	55,360.39	....
Gaudet, Linda	22,954.06	....
Gaudet, Maurice	30,875.84	....
Geiger, Brenda	20,050.97	....
Gellner, Erwin	20,176.89	....
Genest, Denis Yuon	20,001.52	....
Genoway, Ruth	28,464.00	....
Georgeson, Gayle I.	29,803.21	....
Gervais, Loretta	20,935.69	....
Gess, Lylah	33,442.45	....
Gilbert, Clayton W.	26,130.04	....
Gilewicz, Edward T.	39,338.97	....

	Salaries	*Travel*
Gill, Alan W.	50,460.00	2,831.26
Gill, Robert J.	21,727.43	....
Gillespie, Olive N.	20,896.37	....
Gillich, Carolyn L.	27,897.02	....
Gillies, Thomas P.	37,452.00	2,331.41
Gillingham, Stewart	23,712.51	....
Girling, Donna	22,656.00	....
Gladue, Flora	27,663.00	....
Gladue, Waverly	28,670.68	....
Glasser, Gerald D.	43,018.34	....
Gleason-Graham, Helen G.	27,663.00	....
Gleim, Heather J.	28,382.89	....
Godin, Andre Jerome	20,173.53	....
Goertz, Ruby	20,076.00	....
Goertzen, Lorna A.	20,735.99	....
Gold, Sandra Lynn	23,928.00	....
Golding, Cheryl	22,334.72	....
Golding, Darcy C.	23,518.07	....
Golem, George F.	34,284.00	2,401.73
Golmon, James R.	32,784.80	....
Gooliaff, Cecil Brian	40,181.76	....
Gordon, Norman A.	34,284.00	....
Goski, Denise F.	22,656.00	....
Gossner, Antonia	27,352.53	....
Goulden, Gregory G.	31,953.53	....
Graham, Patrice	20,778.40	....
Grainger, Bonny M.	25,261.50	....
Grandy, Caroline	28,514.89	....
Grant, Deborah	39,938.14	....
Graw, Gordon	24,490.17	....
Gray, Donald J.	24,617.15	....
Greaves, Melvena J.	22,790.29	....
Green, Norma I.	20,432.52	....
Gregoire, Teresita	21,147.43	....
Gress, Debra R.	27,665.04	....
Grimard, Peggy M.	21,435.19	....
Grismer, Roseanne	29,440.32	....
Groenenberg, Hans	33,313.76	2,206.84
Grohs, Bob	26,469.88	....
Grosse, Anita Marie	31,896.00	....
Grosy, Belle	21,200.97	....
Grzyb, Joseph	26,940.00	....
Guckert, Wendy Elaine	20,956.05	....
Gulaga, Orest E.	51,528.00	2,122.06
Gulak, Gordon L.	39,564.00	....
Gullason, Thomas	27,497.97	....
Gurnsey, Kim	28,836.40	....
Haas, Terry L.	21,813.65	....
Habert, Joanell	29,817.00	....
Hagerty, Ruth L.	20,897.57	....
Halabuza, Donalda M.	36,003.00	....
Hale, Sharleen C.	22,864.09	....
Hall, Brian	32,344.42	....
Hall, Verly L.	20,158.53	....
Hamilton, Beth Eileen	22,764.28	....
Hamilton, Donna M.	27,084.00	....
Hannah, Margaret A.	22,656.00	....
Hansen, Dr. Allan D.	60,738.00	2,639.92
Hansen, Linda	31,212.80	....
Hansen, Michael J.	33,869.36	....
Hanson, Linda	32,191.70	....
Happy, Penny D.	21,356.32	....
Harder, Velma	23,988.58	....
Hardowa, Sharon	23,232.00	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Hardy, Diane	27,758.88	....
Hardy, Terry	28,140.07	....
Hare, Patricia	31,909.59	....
Harkiss, Jennifer J.	31,188.00	....
Harmon, Janice Edna	29,315.55	....
Harris, Duane R.	33,347.77	....
Harris, Kathleen L.	26,519.63	....
Harris, Sophie	21,522.38	....
Harris, Warren	23,928.00	....
Hart, Ronald A.	47,624.00	4,227.61
Hartley, Brenda Lee	31,182.83	....
Harvey, Ellen M.	23,168.48	....
Hastings, Edward P.	22,726.41	....
Hasz, Eltyn	28,685.47	....
Hatchen, Therese Rose	20,076.00	....
Havanka, Cory	21,007.40	....
Hawley, Maureen A.	26,940.00	....
Haydalo, Renee Marie	32,418.50	....
Hayden, Dana C.	25,114.00	....
Hayward, Jane C.	28,557.25	....
Hazel, James Richard	52,812.00	....
Heagy, Blaine	35,576.00	4,815.71
Hebb, Bryan W.	66,480.00	....
Heber, Ronald A.	62,430.00	....
Hedlund, David	42,196.10	....
Hedlund, Marilyn	26,102.94	....
Hedstrom, Emily Patricia	34,284.00	....
Hegseth, Linda	34,703.64	....
Heit, Tony	26,837.00	....
Hemingson, M. L. Charmaine	31,381.00	....
Hendren, Marjorie	26,940.00	....
Hendricks, Cornelia N.	21,360.44	....
Hennenfent, Shelli	20,238.84	....
Henry, Freda A.	29,782.25	....
Henry, Nina	20,241.79	....
Hewison, Katrina	24,271.31	....
Hickey, Alan C.	28,496.72	....
Higgs, David Allan	52,990.01	....
Hildebrand, Betty	32,479.32	....
Hildebrand, Gordon	22,842.52	....
Hill, Alice	21,285.99	....
Hill, Gladys M.	26,532.75	....
Hill, Howard	48,368.84	....
Hill, Kathryn M.	34,138.32	....
Hill, Susan	22,545.49	....
Hilts, Brian	43,186.43	....
Himsl, Sean J.	22,331.11	....
Hinecker, Darlene J.	34,296.03	....
Hnatuk, Paul R.	40,936.07	....
Hneeda, William	20,528.57	....
Hobbs, Marjorie	25,632.00	....
Holoien, Maxine P.	27,906.97	....
Holtby, Cairy	25,917.00	....
Holzer, Bernadette T.	39,564.00	2,699.74
Hoover, Erna	23,700.97	....
Hoover, Shelley C.	26,974.90	....
Hopkin, Janet	22,656.00	....
Hopper, Constance	25,851.74	....
Horsman, Ernest Lorne	38,421.00	....
Houliston, Debra Lynne	29,547.89	....
Howland, Wayne C.	23,533.01	....

	Salaries	*Travel*
Hrechka, Mary E.	34,052.82	....
Hubbard, Donald	27,829.00	....
Hubelit, John	23,928.00	....
Huber, Bonnie Ann	21,673.09	....
Huber, James	30,806.58	....
Huber, John W.	20,945.54	....
Huber, Shannon L.	25,926.65	....
Hudey, David G.	24,714.24	....
Hudson, Muriel E.	21,744.00	....
Huebert, Marilyn Jean	24,382.54	....
Huel, Roger	28,345.00	....
Huget, Beverley	26,339.00	....
Humble, Shirley F.	25,140.00	....
Humphrey, Velma Marie	23,477.64	....
Hunker, James R.	23,405.95	....
Hurd, Glenda L.	28,464.00	....
Hurkala, Annette	25,279.34	....
Husain, Aijaz S. M.	33,840.00	....
Husum, B. Ann	21,840.05	....
Hutchinson, Lois	21,000.00	....
Hwang, Raphael R.	45,720.00	....
Ibaniz, Ralph	26,740.11	....
Iddon, Douglas T.	20,966.58	....
Ince, Patricia M.	22,528.54	....
Innis, Doreen	22,713.73	....
Ireland, Maureen Y.	20,475.55	....
Irvine, June Rita	21,648.39	....
Irvine, Mary-Ann	26,888.32	....
Isbister, Yvonne E.	22,719.27	....
Isinger, Allan Paul	28,464.00	....
Jabusch, Carolann Mary	23,172.99	....
Jacob, Gerald E.	43,197.57	....
Janvier, Mary F.	33,822.09	....
Janzen, Brenda L.	20,326.55	....
Jardine, Annette V.	25,613.12	....
Jarrett, Marie Cecile	26,394.49	....
Jaspar, Annette Marie	24,771.49	....
Jattansingh, Ramesh K.	30,201.05	....
Javier, Fe Lacanienta	22,673.50	....
Jenkins, Yvonne	20,689.85	....
Joerissen, Theodore W.	26,995.29	....
Johansen, Eric D.	55,059.00	....
Johner, Randy	29,073.04	....
Johnson, Evelyn D.	27,456.95	....
Johnson, Keith	54,960.00	....
Johnson, Maria I.	23,645.30	....
Johnson, Randy R.	24,465.40	....
Johnson, Robert N.	23,449.91	....
Johnson, Victor L.	34,284.00	....
Johnston, Delores	22,656.00	....
Johnstone, Barbara	27,560.42	....
Jones, Daryl	29,726.46	....
Jones, Melvin	27,504.00	....
Jordan, Rory	23,354.88	....
Kabanuk, Shirley	22,855.31	....
Kach, Ronald	26,155.07	....
Kacuiba, Alberta V.	22,305.00	....
Kaip, Carol	27,744.00	....
Kalinowski, Iris	21,881.48	....
Kalinski, Beverly J.	32,442.17	....
Kalk, Natalie	27,273.32	....
Kapiniak, Gertrude A.	28,269.03	....
Karlson, Judy	22,656.00	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Kary, Robert	45,876.00	....
Kaytor, Sherri Dawn	26,394.46	....
Kazakoff, Judy A.	31,165.32	....
Keer, Ian Alexander	46,356.00	....
Kelly, Dan Campbell	37,404.70	....
Kelsey, D. Lorene (Lorrie)	28,645.69	....
Kemp, Carol	30,432.00	....
Kerr, Judy Laraine	29,915.80	....
Keyes, Catherine	31,272.00	....
Khadekin, Helen	36,588.00	....
Kildaw, Aubrey	29,642.37	....
Kiloh, Sonja Anne	33,430.99	....
King, Donald Bruce	30,254.06	....
King, Josefa M.	21,994.39	....
Kingfisher, Donna	23,789.71	....
Kivol, Elaine M.	33,089.22	....
Klaassen, Rudolf	30,946.25	....
Klein, Simone L.	20,688.00	....
Klotz, Ellen	22,272.00	....
Kmiech, Stephen	29,866.61	....
Knoch, John David	24,373.58	....
Knudsen, Ronald M.	35,934.82	....
Knutson, Cindy	20,543.68	....
Knutson, Gail	23,276.09	....
Koback, Lorne L.	36,338.60	....
Koch, Barbara	27,401.52	....
Kohlsmith, Mervin	32,222.99	....
Kokotailo, Teresa	27,825.11	....
Kolke, Marvin E.	45,968.35	....
Kolke, Rose	43,563.20	....
Konecsni, James	37,428.00	....
Kopeck, Beverley	20,730.35	....
Kormish, Janet	31,272.00	....
Korol, Teresa E.	22,652.11	....
Koroluk, Patricia A.	21,112.80	....
Korte, Marlene Frances	21,036.40	....
Kot, Anne J.	39,025.29	....
Kotowich, Marian L. C.	22,913.70	....
Kovacs, David	39,300.00	....
Kozlowski, Karen	29,388.43	....
Krahenbil, Sherman	52,812.00	4,453.84
Krahn, Lyle M.	36,573.00	....
Krall, Linda A.	24,541.32	....
Kramer, Bonny J.	36,508.00	....
Krasicki, Anne	23,478.58	....
Krywulak, Delores	20,413.99	....
Kuc, Jeannette	26,027.74	....
Kuhling, Kenneth G.	28,464.00	....
Kuprowski, Elden J.	39,708.00	....
Kurp, Corrie	23,264.91	....
Kutarna, Henry L.	65,751.64	....
Kvamme, Debra	26,412.53	....
Kwan, Jack	28,856.00	....
Kwasnitza, Wendy Marie	22,656.00	....
Kyplain, Marie C.	30,797.75	....
La Haye, Sharon	22,283.84	....
Labatt, John	56,508.00	....
Lacey, Ronald J.	33,912.00	....
Lacher, Frank Adam	23,248.30	....
Lacher, Jo-Ann	20,844.44	....
Lafayette-Boyd, Carol May	44,136.00	....
Lafayette, Desiree	22,615.16	....
Lafond, Marie	30,604.00	....
Laliberte, Francis J.	30,164.25	....
Lamey, Murdina	20,076.00	....
Lange, Conrad G.	31,272.00	....

	Salaries	Travel
Langin, William J.	40,356.00	2,651.75
Langner, Lina	26,060.00	....
Langton, Beverly A.	27,732.00	....
Laplante-Kovatch, Shirlene	25,074.30	....
Lapointe, Stephen T.	27,640.67	....
Lariviere, Julia	32,784.00	....
Lariviere, Rita M.	22,700.55	....
Larocque, Archie C.	56,508.00	....
Larose, Deanne	20,769.09	....
Larsen, Robert V.	52,812.00	....
Laturnas, Joyce E.	22,280.62	....
Laurin, Richard Robert	31,790.47	....
Laurin, Shelley B.	27,830.22	....
Lavoie, Roland J.	49,917.00	....
Law, William	26,004.00	....
Lawrence, Dwight M.	24,901.51	....
Lawrence, Elise Rose	22,086.72	....
Lawson, Donna	24,812.35	....
Lawson, Lynne M.	24,124.06	....
Leblanc, Brian M.	23,866.22	....
Leblanc, Lois D.	22,656.00	....
Lee, Sharon Joyce	29,880.00	....
Leibel, Lynn H.	25,518.22	....
Leier, Norman	25,458.09	....
Lemaigre, Martha M.	22,706.22	....
Lemaigre, Violet	26,316.00	....
Lerach, Ward Charles	24,637.50	....
Leslie, Norma E.	22,656.00	....
Lesser, Tracy	24,252.19	....
Levers, John W.	34,368.00	....
Lewis, Norma	20,161.30	....
Lien, Lois Elaine	39,564.00	....
Lindsay, James S.	22,219.10	....
Lines, Barbara June	27,442.12	....
Lipka, Michael J.	103,476.47	....
Lipka, Michelle	28,266.90	....
Lisk, Ron B.	62,488.50	....
Liski, Shirley	22,157.28	....
Litke, Walter	31,374.45	....
Litowski, Mabel A.	28,574.65	....
Little, Barry	20,482.78	....
Livingstone, Janie P.	24,305.00	....
Livingstone, Larry M.	39,708.00	....
Lloyd, Art	22,615.70	....
Lloyd, Maureen	36,035.01	....
Locken, Joseph Robert	21,267.44	....
Loewen, Harold	27,621.33	....
Loewen, Robert	27,497.00	....
Lohmeyer, Carol	23,133.10	....
Lohmeyer, Keith Lawrence	29,880.00	....
Loran, Helen	20,992.09	....
Losie, Denis A.	39,566.25	....
Loucks, Marilyn	25,500.00	....
Louison, Mary M.	24,034.08	....
Lucas, Michael	26,378.05	....
Lucas, Michael Peter	26,888.30	....
Luciw, Penny	24,589.35	....
Lummerding, Donald F.	33,116.52	....
Luterbach, Evelyn L.	33,959.49	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Luterbach, Jackie M.	20,472.27	....
Lyons, Denis G.	54,857.04	....
Ma, Jeffrey C.	23,379.62	....
MacDonald, Jean E.	30,678.31	....
MacDonald, Jennifer Louise	21,082.23	....
MacDonald, M. Charlotte H.	27,999.57	....
MacDonald, Robbie	24,961.00	....
MacDuff, Karen Joan	30,372.00	....
MacDuff, Stella	24,166.13	....
Machin, Myrna G.	44,544.00	....
MacKenzie, Douglas J.	27,858.94	....
Macklin, Fay Barbara	22,081.32	....
Macknak, David	52,656.00	....
Maddin, Wendy D.	28,357.00	....
Maelde, Reni	20,311.48	....
Maes, Donelda Errin	23,732.02	....
Magee, Wayne J.	20,449.07	....
Maghoo, Kamani	20,324.11	....
Magnaye, Dr. Arturo	69,865.23	....
Magnuson, Marilyn J.	30,782.00	....
Mailander, Shirley Ann	22,656.00	....
Mainprize, Laura	24,606.00	....
Makan, Joseph Paul	39,300.00	....
Malekoff, Linda	27,746.00	....
Maley, Sandra Lynn Diane	20,081.19	....
Mallett, Greg	30,983.77	....
Mancuso, Dominic	26,652.91	....
Mann, Robert	41,202.11	....
Manning, Alvin	39,560.52	....
Mantach, Andrea Lynn	21,695.57	....
Manz, Karyn	24,681.64	....
Marantz, Alison	25,397.75	....
Marcil, Candace M.	29,538.00	....
Marckoski, David M.	32,194.21	....
Marckoski, John Herbert	37,452.00	....
Markel, Cheryl	23,242.88	....
Markiewicz, Shirley M.	21,392.16	....
Marshall, Susan M.	32,386.64	....
Marshall, Zelda	31,717.51	....
Marteniuk, James S.	30,381.19	....
Martin, Linda Mary	27,730.60	....
Martin, Terri	21,829.76	....
Maruska, Darla L.	26,824.62	....
Maslasz, Ella F.	24,926.12	....
Masuskapoe, Nancy R.	31,272.00	....
Mateen, Ingrid A.	25,961.48	....
Matheson, William Grant	43,105.25	2,549.39
Mathieson, Dan	28,580.57	....
Matthews, Dolores Lenore	42,816.95	....
Matusko, Shirley A.	27,848.30	....
Maxwell, Olga	22,372.42	....
McArthur, Kevin	26,008.75	....
McCaiferty, Denise A.	31,744.23	....
McCann, Helen	20,829.12	....
McClelland, Darlene	25,053.30	....
McClelland, Marilyn	25,320.00	....
McCormick, Randy	34,536.00	2,648.26
McDougall, Kathi Lorraine	22,703.83	....
McDuff, Therese	22,648.86	....
McFadyen, Shirley L.	27,193.74	....
McFarlane, Anne P.	32,004.00	....
McGinn, Murray J.	21,186.59	....
McGonigal, Ronald D.	22,842.16	....
McGregor, Nancy Jeanne	30,390.00	....
McGregor, Rob Roy	41,280.00	....
McIlmoyl, James	37,541.00	2,086.66
McKay, Brenda L.	20,244.00	....
McKay, Milton M.	28,535.00	....
McKendry, Shirley	54,536.74	....
McKenna-Whitehead, Michelle	21,278.33	....
McKenzie, Isabelle G.	20,107.39	....
McKenzie, Rena	34,181.18	....
McKnight, Russell J.	22,336.20	....
McLaren, Bonnie M.	20,893.20	....
McLauchlan, Brenda Marie	22,129.58	....
McLaughlin, Donald R.	25,198.09	....
McLean, F. Charlene	25,420.90	....
McLellan, Peggy	28,881.00	....
McLennon, Sandra J.	31,466.79	....
McLeod, Darlene J.	28,455.00	....
McMaster, David H. A.	24,718.42	....
McNeely, Del Wayne	21,630.91	....
McNeely, Marlene Ann	24,186.61	....
McNie, Joann	23,452.71	....
McPherson, Edna Maggie	23,599.39	....
Meehan, Alison	23,169.17	....
Meehan, Sean Robert	34,539.40	....
Meise, Keith	22,367.80	....
Melles, Nuguse Zewde	21,435.27	....
Mellor, Naomi	42,684.00	....
Melnychuk, Roberta A.	42,341.20	....
Melnychuk, Terrie	21,985.47	....
Merchel, A. Diane	34,284.00	....
Mercredi, Cheryl	22,788.64	....
Mergel, Beverely A.	38,961.94	....
Meston, Maureen	28,356.18	....
Metlewsky, Alfred R.	52,812.00	....
Metys, Irene Patricia	20,970.31	....
Metzger, Anne Lucie	22,142.55	....
Mickleborough, Darwin	29,135.00	....
Mickleborough, Margaret R.	34,518.10	....
Middleton, Carol	31,272.00	....
Middleton, Ken	43,500.00	....
Migneault, Marjorie A.	22,974.44	....
Miles, Daryl Cecil	28,163.45	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	Travel
Miller-Kiel, Tania	27,663.00	....
Miller, Anna R.	20,634.00	....
Miller, Brian James	24,700.05	....
Miller, George Oren	32,643.24	....
Miller, Kent W.	28,020.19	....
Miller, Osbourne	27,351.86	....
Milne, Cheryl C.	27,246.91	....
Milne, Edwina E.	20,406.82	....
Milo, Joy	20,965.22	....
Mitchell, Carol A.	25,028.48	....
Mitchell, Evelyn	20,525.19	....
Mitchell, Glennis J.	38,492.13	....
Mitchell, Lawrence F.	46,140.00	....
Mitzel, Larry	43,572.00	....
Moffatt, Larry F.	57,072.00	....
Mogus, Ronald J.	20,066.17	....
Molnar, Colleen	33,116.00	....
Molnar, Luanne	21,906.24	....
Monson, Stella	22,714.62	....
Montgomery, Donald G.	33,559.77	....
Montgomery, Emily D.	34,374.70	....
Montgrand, Edith	37,193.05	....
Moore, Karen Dawn	30,448.16	....
Moore, Valerie	22,148.06	....
Moosehunter, Freda	29,853.10	....
Morin, Charles T.	24,375.74	....
Morin, Diana	23,965.93	....
Morin, Janice	24,168.00	....
Morin, Marilyn B.	31,272.00	....
Morrison, Lori C.	27,263.20	....
Mosley, Carla Bernadette	30,109.49	....
Mourot, Marjorie Lynne	45,876.00	2,216.55
Moyer, Gordon	25,319.92	....
Muirhead, Victor	37,155.00	2,658.28
Mullock, Roy Gerald	27,270.96	....
Murphy, Colleen N.	37,869.96	3,084.87
Murray, Dwight	26,454.07	....
Murray, Helen E.	27,537.12	....
Murrell, Joseph Robert	22,570.50	....
Murrell, Karen E.	21,662.93	....
Myer, Alastair John	37,799.50	....
Myers, Faith Ellen	23,023.08	....
Myron, Janice M.	31,841.31	....
Nagy, Kathy	21,358.46	....
Neal, Shirly A.	26,495.32	....
Negado, Ninian A.	27,842.25	....
Nekrasoff, Gerald	37,216.00	2,021.51
Nelson, Ena	22,366.10	....
Nelson, Lynn W.	33,038.34	....
Neufeldt, Robert E.	40,920.80	....
Neustaeter, Mariane B.	20,799.41	....
Newberry, Glenn G.	25,041.14	....
Newberry, Keith E.	24,818.76	....
Nichol, Gloria N.	22,086.75	....
Nicholat, Sharon	44,348.25	....
Nicholls, Keith	36,588.00	....
Nicholson, F. John	40,075.75	....
Nicholson, Marian Jean	22,233.74	....
Nicklin, Brenda D.	42,000.00	....
Nicurity, Daniel Dennis	21,081.66	....
Nighbor, Diane Theresa	20,105.64	....
Nordstrom, Edward William	28,844.04	....
Norminton, David Hugh	38,520.00	....
Nowoselsky, Richard Barry	30,980.55	....
Nurse, Murray Ernest	48,679.08	3,643.67
Nuttall, Kevin Sean	22,594.43	....
O'Neal, William M.	43,896.00	....
Obrigewitsch, Deirdre R. A.	22,464.09	....
Ogle, Janice G.	22,372.90	....
Ogrodnick, Irene	21,408.00	....
Olfert, Edward	34,865.81	....
Olson, Allan N.	37,593.77	....
Olson, Carol A.	42,517.00	....
Olson, Charles H.	22,212.40	....
Olson, Denise T.	23,091.47	....
Olson, Joyce D.	24,200.04	....
Omene, Maria	26,262.10	....
Onishenko, Cheryl M.	23,851.38	....
Osterhout, Charles Randy	27,668.13	....
Ostrander, Greg	33,760.43	....
Ott, Maurice	21,299.62	....
Oxborrow, Esther M.	22,271.76	....
Pack, Betty R.	28,464.00	....
Pack, James	38,603.00	....
Padwick, Leslie A.	30,828.00	....
Page, Shelley	23,985.48	....
Palmer, Colleen	23,563.25	....
Palmer, Eden G.	36,237.00	....
Pana, Thrisia	22,656.00	....
Pantel, Norman	38,426.31	....
Papineau, Barbara Lynn	22,023.46	....
Parachoniak, Elmer P.	31,252.83	....
Parachoniak, Joann L.	22,587.52	....
Parenteau, Alice H.	22,456.08	....
Parfitt, Bernice	24,349.82	....
Park, Raymond G.	25,624.22	....
Parker, L. Janice	23,321.43	....
Parker, Laurie Ann	26,940.00	....
Parr, Cheryl Kim	31,286.09	....
Parr, William	24,621.07	....
Pasloske, Chris J.	56,508.00	....
Pasloski, Wally	31,427.55	....
Pasquet, Andre Albert	23,958.57	....
Pass, Martha	42,517.00	....
Paterson, Barbara	26,124.00	....
Paterson, Katherine Marjorie	28,398.69	....
Paterson, Shirley	32,107.18	....
Paton, Lorraine R.	22,361.87	....
Patsack, Gwendoline M.	23,138.10	....
Patterson, Georgette Marie	24,223.87	....
Patzwald, Robert Murray	26,940.00	....
Paul, Audrey J.	20,831.42	....
Paul, Debra L.	20,401.59	....
Payette, Barbara	28,464.00	....
Payson, Barrie	38,949.57	....
Pechey, Phyllis E.	36,003.00	....
Peck, Anne M.	21,044.37	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Peebles, Connie	20,978.86	....
Peiris, Donna L.	20,377.20	....
Pelletier, Gilles	39,845.97	....
Pelletier, Rose A.	21,000.00	....
Pelly, Shirley	26,940.00	....
Penny, Cindy Ann	24,903.13	....
Penny, Mark H.	24,162.28	....
Pepin, Louis	39,922.69	....
Perkins, Malcolm S. W.	35,972.70	....
Perras, Ann L.	32,121.99	....
Perreault, Mary G.	22,570.66	....
Perrins, Daniel J.	69,240.00	....
Peters, Darlene D.	31,391.61	....
Petersen, Isobel A.	20,309.35	....
Petit, Josephine J.	31,740.00	....
Petrar, Elizabeth	41,688.00	....
Petrie, Philip A.	34,284.00	....
Phaneuf, Wayne	31,440.33	....
Phillips, Susan	20,015.35	....
Pierce, Patricia M.	23,940.83	....
Pilon, Vincent	24,024.78	....
Pitre, Lynda G.	22,997.76	....
Pocha, Barbara J.	22,942.56	....
Pocha, Doris J.	22,762.57	....
Poirier, Nicolle	28,748.15	....
Poitras, Linda C.	22,465.76	....
Polinsky, Debbie L.	20,779.12	....
Pollock, Ronald M.	50,016.00	....
Pollonais, David E. A.	30,967.01	....
Pope, June	21,983.25	....
Postma, Robert	21,716.42	....
Potomski, Bonnie Lynn	21,863.68	....
Poupart, Florence Edna	22,931.44	....
Powell, Ruth M.	23,578.64	....
Prafke, Jack	21,381.76	....
Pratt, Keith Conrad	29,874.62	....
Prediger, Gerard J. (Garry)	33,510.00	....
Predy, Lesley J.	33,375.46	....
Prentice, Janet I.	28,464.00	....
Priddle, Debra	25,268.23	2,378.01
Pringle, Edna	22,019.10	....
Priske, Bernice	20,960.82	....
Pritchard, Elaine	27,529.30	....
Procyshen, Sharon	20,706.71	....
Proulx, Dora L.	21,569.92	....
Pudlo, Rodney	34,545.01	....
Putz, Darlene	21,849.52	....
Quan, Norma	31,501.52	....
Quinn, Gloria P.	41,591.59	....
Rain, Randy John	23,160.32	....
Raine, Patricia M.	22,554.87	....
Raine, Philip Michael	22,615.62	....
Rankin, Dougal D.	31,367.65	....
Rankin, Margaret Coleen	32,917.32	....
Rauch, Ken J.	41,806.28	3,034.89
Rawluk, Darryl Paul	29,774.43	....
Reaburn, Ethel E.	22,643.49	....
Read, Breada L.	25,307.97	....
Rector, Brian Louis	52,812.00	2,017.64
Rector, Melvin W.	34,088.26	....
Redekop, Nancy	28,190.89	....
Redekopp, Irene	26,940.00	....
Redshaw, Linda	25,545.26	....

	Salaries	*Travel*
Redwood, Maureen A.	26,940.00	....
Reed, Alan C.	35,516.00	....
Reed, Darlene	23,960.20	....
Reeve, Warren C.	30,859.20	....
Regnier, Janice	20,689.71	....
Regnier, Michael R. J.	41,869.47	....
Reichert, Patricia M.	51,711.56	....
Reid, John Clement	58,728.00	....
Reid, Joyce A.	39,663.05	....
Reigert, Lois G.	31,272.00	....
Reiter, Robert D.	26,354.16	....
Reiter, Russell J.	53,683.20	2,097.57
Rempel, Myrtie	26,242.31	....
Resch, James Dean	21,277.87	....
Reynolds, Margaret M.	25,852.24	....
Reynoldson, Ruth	24,540.62	....
Rhem, Susan	23,655.00	....
Richard, Agatha	26,157.02	....
Riddell, Robert J.	23,675.45	....
Ring, David Murray	23,048.85	....
Ritchie, James Jr.	34,284.00	....
Rivard, Norma	30,086.06	....
Robbins, Claudia F.	23,180.43	....
Roberge, Cheryl	23,977.34	....
Robertson, Cheryl D.	21,649.09	....
Robertson, Dave	33,510.00	....
Robison, Margaret Jackie	31,272.00	....
Roche, Deanna J.	22,755.32	....
Roche, Donna Lee	22,037.38	....
Roeger, Hans	31,476.91	....
Rogers, Patricia Louise	31,026.86	....
Rogerson, Sheila Gayle	26,384.33	....
Rogowski, Helene F.	32,527.25	....
Rohatyn, James Michael	39,564.00	....
Rohatyn, Norma A.	40,416.75	....
Rollie, Dianne M.	28,863.62	....
Rongavilla, Danilo R.	21,208.86	....
Rongavilla, Dr. Dominador	79,022.40	....
Rosenbluth, David P.	48,072.00	....
Ross, Diana L.	31,604.49	....
Ross, Garry A.	28,682.20	....
Ross, Muriel T.	22,656.00	....
Rossler, Adolph	43,332.00	....
Roulston, W. Sharon	47,097.78	....
Rowell, Reginald	26,066.21	....
Rowell, Shirley	23,414.15	....
Rozvelt, Tamara	20,954.60	....
Rugg, David L.	28,014.91	....
Ruholl, Marie Ann	23,422.06	....
Runge, Jeanette E.	22,813.15	....
Russell, Michael P.	49,104.00	....
Rust, Francis A. W.	37,452.00	....
Ruszkowski, Carmen	20,669.71	....
Rutley, Catherine M.	27,441.00	....
Rutten, Kenneth	52,812.00	....
Ruys, Paul R.	33,333.12	....
Ryalls, Kenneth	29,719.08	....
Ryan, Helen Avis	32,023.68	....
Ryan, Judith	39,540.00	3,448.22

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Ryan, Judith B.	27,514.21	....
Rybchinski, Evelyn H.	27,448.68	....
Rybinski, Michael F. J.	28,464.00	....
Rysavy, Roy R.	54,960.00	2,217.13
Sachs, Judith	27,708.00	....
Sackney, Onisime	27,897.78	....
Sagan, Shirley Diane	29,337.33	....
Sahagian, Nathan J.	26,152.62	....
Salen, Lani	24,446.18	....
Salinas, Maria I.	34,528.32	....
Salloum, William W.	26,667.19	....
Salm, Patricia	32,905.91	....
Sand, Marilyn	25,495.57	....
Sanders, Beverly J.	22,196.64	....
Sanderson, Anne L.	23,316.00	....
Sandy, Joan	26,940.00	....
Saunders, Kenneth J.	31,272.00	....
Sawa, David P.	24,829.38	....
Sawa, Murray	25,608.55	2,937.63
Sawa, Ronald	35,745.15	....
Sayer, Patricia J.	20,061.88	....
Sayers, Gordon W.	27,855.87	....
Scales, Lamar	27,947.90	....
Scarrow, Marlies (Molly)	31,138.19	....
Schaan, Marlene A.	22,656.00	....
Schachtel, Allan J.	52,812.00	....
Scheidegger, Helen M.	20,749.71	....
Scheirich, Rose	25,506.96	....
Schell, Len	44,784.00	3,526.95
Scheveck, Tracey Jo	22,226.58	....
Schick, Leslie James	20,566.37	....
Schick, Mabel Inez	20,329.24	....
Schiffner, Phyllis T.	23,508.00	....
Schiltroth, Marlene D.	21,764.88	....
Schindel, Barbara Jean	29,010.00	....
Schmidt, Barbara J.	24,396.95	....
Schmidt, Deanna	24,997.50	....
Schmidt, Dennis David	45,036.00	....
Schnurr, Jerry R.	27,357.07	....
Schoenfeld, Lorelle E.	44,700.00	....
Schrader, Cathy M.	32,467.11	....
Schroeder, Carol M.	27,270.98	....
Schroeder, Lynn	22,028.49	....
Schulz, Marilyn	26,490.29	....
Schwan, Diana	27,890.11	....
Schwartz, Brad	21,964.46	....
Scidmore, Janice Delynne	27,867.19	....
Scott, Bernice C.	24,487.91	....
Scott, Margaret Faye	30,483.70	....
Scott, Marlene Jean	22,758.64	....
Scott, Patricia G.	34,296.66	....
Scott, Robert Sidney	46,790.05	....
Scott, Sharon A.	31,272.00	....
Scott, William H.	21,000.00	....
Seeley, John Thomas	39,564.00	....
Seibel, Cindy G.	32,028.88	....
Seida, Steven A.	21,196.39	....
Seidler, Theresa Lee	37,452.00	....
Seime, Ruth M.	33,157.64	....
Serfas, Stella	23,463.74	....
Shaak, Robert J.	24,436.71	3,490.74
Shanks, Nancy T. Colleen	21,000.00	....
Shaw, Randy	23,102.00	....
Shawcross, Reginald L.	42,568.42	....
Shepherdson, Eleanor Marie	31,929.69	....
Shepherdson, Lynda	39,608.06	....
Sherdahl, Raymond Merle	46,356.00	....
Shillington, E. Donald	27,389.61	....
Shmyr, Lana Rae	22,481.05	....
Shook, Cherie E.	20,218.95	....
Shook, Darlene Ann	29,686.95	....
Shook, Richard B.	32,116.49	....
Shridhar, Sukh Versha	23,074.28	....
Shuya, Miles S.	31,540.94	....
Sibbald, Diane Lynn	24,519.00	....
Siemens, Esther	37,334.14	....
Silljer, Robert J.	22,835.85	....
Silzer, Audrey B.	31,218.43	....
Silzer, Gladys	41,241.32	....
Silzer, Marilyn Beth	21,744.00	....
Simpson, Ronald J.	46,164.00	....
Sinclair, William D.	39,861.14	....
Singh, Angela	23,045.00	....
Skolney, Amy M.	22,656.00	....
Slade, Peter J.	23,003.02	....
Slinn, Carell R.	25,282.61	....
Slowenko, M. Ellen	31,272.00	....
Small, Richard	37,452.00	....
Smalley, Colleen Charlotte	38,700.00	....
Smith, David A.	25,992.30	....
Smith, Donald	21,943.82	....
Smith, Doreen	23,067.12	....
Smith, Harry	38,592.00	....
Smith, Jean	24,017.72	....
Smith, Maureen	20,426.08	....
Snell, Lorraine J.	22,821.63	....
Snider, Debra L.	23,899.24	....
Soiseth, Leonard O.	26,844.67	....
Sojonky, Stan	85,776.00	3,776.78
Solvberg, Denise A.	20,273.10	....
Sombach, Emma R.	25,320.00	....
Sommervill, Joyce L.	26,378.76	....
Souter, James B.	23,508.00	....
Southernwood, Wanda	32,520.00	....
Spelliscy, Sheila A.	29,139.96	....
Spence, John G.	29,152.83	....
Spigelman, Martin S.	65,515.93	....
Spikula, Delores I.	27,902.35	....
Sprackman, Leonard L.	28,777.76	....
Springstein, Peter J.	24,323.40	....
Sprong, Robert	23,600.99	....
St. Onge, Marcel Henri	28,653.47	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
St. Pierre, Jacques Paul	29,013.00	....
Stadnyk, John F.	31,977.95	....
Stahl, Kim R.	20,654.94	....
Staines, William G.	21,201.64	....
Stangl, Teresa C. (Tami)	21,579.91	....
Stark, Lori	24,816.00	....
Starr, Ernestine M.	31,272.00	....
Steele, Gordon	30,840.80	....
Steele, Helen D.	23,847.99	....
Steen, Reta M.	22,318.99	....
Steffl, Katherine	22,383.44	....
Steinhauer, Wilfred H.	33,966.23	....
Steman, Bernice Ann	20,880.49	....
Stephenson, David	24,243.00	....
Stevenson, David J.	22,760.72	....
Stevenson, Dawn A.	27,534.58	....
Stewart, Laurie	24,386.78	....
Sthankiya, Uttam	28,976.89	....
Stickland, Thomas	52,812.00	....
Strandberg, Sharon	22,566.10	....
Strasser, Grace	42,572.62	....
Striha, Karen	20,666.67	....
Struhar, Doris	20,893.74	....
Stryde, Loretta C.	23,316.00	....
Stubbings, David R.	36,588.00	....
Stuhm, Gisela L.	34,392.00	2,430.94
Stykel, Debbie Lynn	22,493.17	....
Suddards, Margaret	20,076.00	....
Sullivan, James L.	36,400.01	....
Sullivan, Maureen F.	31,285.57	....
Sully, Donna	27,155.89	....
Summach, Deanna I.	34,284.00	....
Summers, John	24,522.74	....
Svab, Therese C.	21,000.00	....
Swaan, Timothy J.	26,628.00	....
Swann, Ronald J.	37,015.45	....
Swedberg, Alan M.	36,563.72	....
Swindler, Gloria	27,895.75	....
Sykora, Nancy	27,705.63	....
Szala, Brenda	22,773.64	....
Szczudlyk, Helene	28,891.00	....
Talwar, Santosh	23,954.72	....
Tangeman, Carol	23,147.08	....
Tarr, Frederick George	26,871.87	....
Taylor, Debbie N.	25,194.00	....
Taylor, Douglas	25,455.65	....
Taylor, Judy	28,531.55	....
Taylor, Julienne	20,807.78	....
Teed, Laura D.	30,256.00	....
Tessier, Anita	20,748.00	....
Thomas, Douglas	50,484.00	....
Thomas, Russ E.	34,924.61	....
Thome, Brad	23,175.55	....
Thompson, Arvid T.	29,278.53	....
Thompson, Richard	21,977.39	....
Thomson, Gregory J.	22,218.11	....
Thomson, Lynda G.	36,120.00	....
Thoresen, Shelley A.	32,341.75	....
Thorson, Janet	23,667.83	....
Thronberg, Gary A.	36,548.71	....
Thronberg, Hilda	21,744.00	....
Thunderchild, Bertha M.	30,880.00	....
Tibo, Theophilus	53,868.00	....
Tiefenbach, E. Jane	26,186.96	....
Tillus, Gloria	26,119.19	....
Tingley, William	39,564.00	....
Titus, Carol A.	25,382.09	....
Tkach, Mary Olga	25,044.84	....
Tkachuk, Brian P.	40,120.97	....
Tkachuk, Lorri Ann M.	22,002.87	....
Tkatch, Jean J.	31,630.82	....
Tolley, Clive R.	33,178.33	....
Toma, Stephenie J.	27,700.83	....
Tooley, Terence	29,067.47	....
Toporowski, Graham	24,564.22	....
Torgunrud, Caroline	31,393.89	....
Totten, Judy	29,651.62	....
Tourney, Donald	54,960.00	....
Townend, Larry	25,975.91	....
Trembley, James A.	36,588.00	....
Tribble, Ken	22,187.06	....
Trondson, Diane	28,836.21	....
Trueman, Gordon Scott	32,247.00	....
Truemner, Tara L.	34,536.00	....
Trytten, Jeff	25,533.74	....
Tunney, David Terence	24,009.88	....
Turcotte, J. Lynne	21,921.04	....
Tweed, Gordon	25,092.92	....
Uhren, Arthur W.	44,174.68	....
Ullman, Terry	26,847.96	....
Ulmer, Jeanine	27,275.07	....
Umpherville, Jean Edna	26,940.00	....
Unteriner, Jane	25,524.92	....
Urquhart, Heather L.	22,497.52	....
Urquhart, Robert	32,085.27	....
Urquhart, Sharon L.	33,130.59	....
Usher, Harvey F.	27,936.00	....
Usher, Trudy	56,508.00	....
Valiaho, Brenda	34,594.08	....
Van Norman, Robert	23,951.08	....
Van Nortwick, Norman L.	26,593.39	....
Vandale, Doris	24,051.94	....
Vanin, June Marjorie	21,452.19	....
Varin, G. Karen	25,320.00	....
Vaughan, Sandra	28,464.00	....
Verbeke, Marcia	35,604.50	....
Verbonac, Norman James	29,253.92	....
Vermette, Doris F.	36,855.37	....
Vermette, Penny	23,505.00	....
Vetter, Norman	31,272.00	....
Vierling, Audrey Lynette	26,500.17	....
Vierling, Ronald T.	23,583.91	....
Voldeng, Beverley	20,617.70	....
Wach, Frances Emily	37,452.00	....
Waddell, Inez M.	26,331.00	....
Wagner, Debbie E.	32,848.51	....
Wainwright, Maurice	30,463.06	....
Wainwright, Robert G.	21,989.80	....
Walden, Vivian	29,587.82	....
Walker, Darryl Edward	22,363.41	....

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Continued)

	Salaries	*Travel*
Walker, Janice E.	22,943.57	....
Walker, Joyce	39,615.72	....
Walker, Robert C.	45,792.00	....
Wall, Virginia A.	39,564.00	....
Walsh, Philip Norman	56,508.00	....
Walter, Sharilyn R.	26,740.00	....
Walters, Jackie-Lynn	20,649.39	....
Wandler, Ronald	21,205.78	....
Ward, Elizabeth	37,803.59	....
Ward, Kathleen	22,656.00	....
Warn, Jeanette E.	20,413.17	....
Warren, Dorothea	22,521.44	....
Waslak, William	45,983.64	....
Wasylenka, Karen	27,190.71	....
Watling, John A.	37,452.00	....
Watson, Donald	26,521.00	....
Watson, Patricia I.	22,918.13	....
Watson, William D.	46,908.00	....
Watt, John M.	21,686.76	....
Watts, Eunice M.	27,278.06	....
Watts, Robb M.	41,237.00	....
Weatherall, Tracy	24,121.79	....
Webb, Murray David	24,753.08	....
Webb, Shirley Ellen	25,031.16	....
Weber, Shirley Lynn	23,003.39	....
Weger, Ruth	20,102.15	....
Weintz, Jaime	31,038.00	....
Weisgerber, Murray R.	31,323.23	....
Welch, Linda Ann	22,635.42	....
Welsh, Duane O.	22,385.45	....
Welsh, Laurel D.	23,508.00	....
Welykholowa, Lori	27,802.09	....
Weninger, David G.	21,385.69	....
Wenman, Edith J.	23,096.16	....
Wenman, Evelyn J.	20,344.92	....
West, Betty M.	32,379.00	2,970.15
Wetaski, Joanne Frances	24,007.99	....
Whitell, Beverley	25,142.44	....
Whyte, Carolynn	22,656.00	....
Wicharuk, Sharleen	32,232.21	....
Wiebe, Victor R.	75,067.97	....
Wielgoz, Sharon	25,041.59	....
Wilcox, Bonnie	20,664.00	....
Wilkinson, Garry	36,807.74	....
Wilkinson, Kerry	20,592.98	....
Will, Gwendolyn Ruth	26,940.00	....
Willard, Glen	26,265.48	....
Willfong, Teresa Rae	25,681.35	....
Willgren, Judith	32,505.14	....
Williams, Brian H.	49,656.00	....
Williams, Donna	26,553.73	....
Williams, John D.	43,826.00	....
Williams, Morgan F.	29,273.19	....
Wilson, Albert J.	28,433.00	....
Wilson, April D.	28,828.43	....
Wilson, Beverly A.	25,082.24	....
Wing, Shirley-Ann	31,392.00	....
Wingert, Delores	28,227.27	....
Wistoski, Juanita A.	22,523.44	....
Wojtowicz, Edward R.	26,071.81	....
Wonsul, Mike W.	22,758.28	....
Woods, Ross Gordon	26,779.74	....
Woods, Russell Mark	27,513.97	....
Woods, Tim	20,495.31	....
Woronuik, Penny L.	20,661.49	....
Wotherspoon, Murray	27,080.18	....
Wright, Diane L.	22,656.00	....
Wright, Richard F.	26,890.14	....
Wright, Valerie	30,848.09	....
Wrigley, Linda C. F.	37,136.00	....
Wurtak, Gerry	26,514.00	....
Wuttunee, Alice	23,730.03	....
Wychopen, Brent	20,712.74	....
Wyeth, Sandra Jean	23,531.68	....
Wysoskey, Rosemary	22,566.10	....
Wyspianski, Martin	30,348.12	....
Yanick, Anthony A.	59,889.60	....
Yannikostas, Costa	20,875.34	....
Yarde, Gordon	25,493.36	....
Yates, Kevin M.	32,302.41	....
Yaworski, Jan	38,942.82	....
Yeaman, Faye Doreen	33,513.55	....
Yole, Norma J.	32,184.42	....
Yost, Andrea	26,092.19	....
Young, Marion A.	24,616.18	....
Young, Marlene	27,563.01	....
Young, Marlene L.	30,156.54	....
Zaba, Barbara Ann	28,857.14	....
Zackrisson, John	31,772.67	....
Zayshley, Elsie G.	25,811.87	....
Zbaraschuk, Sharon	22,766.80	....
Zbitnew, Marie Celeste	25,320.00	....
Zelensky, Helen Eileen	20,146.07	....
Zielinski, Al	42,890.87	....
Zimmer, Victor J.	25,338.02	....
Zimmerman, Caroline T.	23,103.93	....
Payees under $20,000.00	13,473,457.87	....
Other Travel:		
Air Canada	....	61,876.95
Aney, Doreen	....	2,319.70
Bachelder, Sheila	....	3,215.96
Beauchamp, Estate of Pearl	....	2,003.62
Benner, Corinne	....	2,064.99
Bussiere, Lucien	....	3,844.68
Capital Cab (1968) Ltd.	....	19,949.20
Conan, Maurice	....	2,316.60
Crawford, Doris	....	4,822.02
Davies, Jack O.	....	2,088.29
Department of Parks Recreation and Culture	....	3,917.33
Department of Social Services — Child Care Account	....	225,328.96
Family Services Advance Account	....	93,927.09
Greyhound Lines of Canada Ltd.	....	14,051.05
Hamm, Marianne	....	2,494.70
Hamm, Susie	....	3,532.56

Schedule of Payments — *(Continued)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

	Salaries	*Travel*
Hebb, Mary	....	2,188.11
Hein, Brenda	....	2,381.54
Janzen, Ernie	....	3,511.99
Klochko, Anita	....	2,632.14
Lakeview Hotel	....	5,381.41
Moose Mountain Lines Ltd.	....	6,250.25
Prince Albert & Northern Bus Lines	....	3,959.00
Regina Transit System	....	2,680.00
Salvation Army — Saskatchewan Division	....	14,010.14
Saskatchewan Abilities Council	....	3,757.76
Saskatchewan Foster Parents Association	....	2,669.65
Saskatchewan Parks, Recreation & Culture	....	3,407.84
Saskatchewan Property Management Corporation	....	1,095,320.70
Saskatchewan Transportation Co.	....	34,459.45
Saskatoon Radio Cabs Ltd.	....	75,879.75
Saskatoon, City of	....	4,072.50
Schmidt, Hon. Grant J.	....	2,440.67
Scott, Alice	....	3,291.54
Seffelaar, Carol	....	2,422.89
St. Peter's Abbey	....	4,328.75
Sunshine Travel	....	4,310.30
United Cabs	....	52,264.30
Ursuline Centre	....	14,469.50
Workman, Patricia	....	5,947.55
Young Women's Christian Association	....	6,935.82
Payees under $2,000.00	....	625,706.10
	$ 54,846,209.89	**$ 2,547,288.41**

Other Expenses:

Abbott Laboratories Ltd.	$ 52,059.50
ABC Child Care Centre	94,921.19
Adamko, Frances	13,106.87
Adams, Derle Walter	16,186.71
Adrian, Diana	21,935.54
Alaie, Gale	16,313.61
Albert Childcare Co-operative	72,847.40
Albert Park Child Care Society Inc.	49,833.63
Alberta Government Telephones	14,604.50
Alderman, Wanda	16,523.34
Alex Bishop Child Care Centre Inc.	258,245.86
Allen, Carol	10,011.60
Anderson, Alida	16,347.50
Aney, Doreen	34,032.90
Army & Navy Department Store Ltd.	32,990.29
Arnold, Rita	13,714.17
Atkin, Carol	11,063.13
Augustine, Gerta	19,660.31
Babcock, Helen	14,642.42
Badger, Gladys	13,187.40
Bailas, Denise	12,258.89
Bailey, Rachel C.	32,000.55
Bambi Day Care Association	67,124.18
Banga, Norma	11,626.00
Banman, Mary	18,569.40
Barnard & Associates	58,699.12
Battiste, Virginia	12,955.34
Battlefords Indian Metis Friendship Centre	43,140.00
Battlefords Residential Services Inc.	116,163.80
Battlefords Sheltered Workshop	33,428.20
Bearss, Lynn	12,173.50
Beauval Day Care Centre	22,323.25
Beaver Lumber Co. Ltd.	10,775.13
Beeching, Carol	26,144.00
Begin, Irene	30,062.18
Belick, Michelle	10,172.40
Bell Technical Services	233,131.46
Bell, Rose	15,027.02
Benson, Evelyn	20,823.67
Bergey, Julianna	16,236.00
Bethany Home & Hospital	15,647.13
Bhagya, Swamy	11,645.13
Bilinski, Marie	22,820.00
Binette, Shirley E.	32,323.61
Blondeau, Mary	11,345.00
Bo-Peep Co-operative Day Care Centre	92,395.92
Bodnar, Charlene	24,815.00
Bornhorst, Shirley	12,244.91
Bosco Homes Inc.	788,948.14
Bourner, Bonnie	16,644.04
Bourque, Viola	16,574.26
Boyd, Irene	13,478.48
Boyd, Joan	15,428.81
Bozarth, Lynn	12,253.89
Brakstad, Judy	13,629.17
Braun, Agatha	16,364.00
Bridge House Inc.	99,286.97
Brink, Walburga	21,489.09
Brinkman, Lil	13,320.02
Bristow, Kim	24,500.86
Brown, Marlene	16,548.89
Buckwold's Ltd.	99,098.93
Buettner, Doreen	15,820.70
Buffalo Narrows Day Care Centre	70,104.65
Bugera, Gloria	11,861.00
Bujaczek, Irene	15,176.62
Buller, Violet	12,405.50
Burns Meats Ltd.	20,709.66
Butcher Boy Meats Ltd	75,317.33
Bzdel, Dianne	11,312.00
Campbell, Carol	11,229.50
Campbell, Diane	25,390.72
Campbell, Mary	17,007.23
Campus Day Care Centre Inc.	80,060.73
Canada Packers Inc.	81,557.37
Canada Safeway Ltd.	138,166.93
Canaday's Apparel Ltd.	12,662.50
Canadian Mental Health Association in Saskatchewan	41,204.45
Capital Cab (1968) Ltd.	20,063.79
Caragata, Alice Vicki	12,821.00

Schedule of Payments — *(Continued)*

Other Expenses: — (Continued)

Carleton, Dale	11,994.00
Carlson, Noreen	11,700.88
Carlson, Stephanie	16,633.00
Carlton Trail Regional College	192,252.23
Carmichael, Audrey	28,720.82
Caron, Marlene	10,246.12
Caroll, John and Carroll, Bridgitte	13,008.27
Castagner, Elizabeth	16,380.00
Cathedral Area Co-operative Day Care	74,880.86
Cayer, Ann	30,462.05
Centennial Packers Ltd	28,863.02
Central Regina Early Learning Centre	184,501.72
Chatterson Janitoral Supplies Ltd.	28,940.14
Chelsom, Judy	21,128.99
Chester, Merle	17,403.56
Child Care Centre Co-operative	114,013.41
Children's Choice Child Care Co-op	115,527.19
Children's Community Co-op Day Care	68,823.24
Chip & Dale Housing Inc.	226,119.77
Chow, Ocrane & Associates	28,258.82
Christian Counselling Services	62,045.00
Chubb, Dennis	17,463.83
City Centre School-Age Child Care Co-operative	34,290.50
Clark, Heather	16,596.25
Clarke, Angelique	11,256.99
Clarke, Sharon	12,280.93
Claypool, Sheila	11,091.16
Clearwater Bus Charter	23,885.91
Clendening, Gayle	16,326.10
Codville Co. Ltd.	30,562.63
Comeault, Joyce	14,531.80
Community Child Care Consultants	43,018.93
Community Day Care Association	74,119.61
Conley, Barbara	21,191.00
Cook, Cheryl	21,906.11
Cooke, Heather	25,088.53
Cooney, Berdeen	16,665.00
Corkill, Marilyn	24,243.41
Corrigal, Connie	17,709.00
Cosmo Civic Centre Day Care	116,124.43
Cosmopolitan Activity Centre	104,726.10
Cosmopolitan Industries Ltd.	169,405.08
Coteau Range Community College	457,191.68
Cowie, Norma	19,353.83
Cox, Darlene	13,436.58
Cozart, Joyce	13,715.93
Crawford, Doris	12,013.56
Creative Corners Child Care Co-operative	106,865.59
Crebo, Roy Alvin	25,623.53
Crockett, Carol	15,842.11
Crowe, Beverley	15,143.00
Crowe, Lorraine	15,034.19
Crown Cab Ltd.	12,219.45
Crownpaper	14,035.88
Csigi, Maureen	59,185.53
Cuddington, Margaret	12,989.03
Culbertson, Diane	15,363.40
Cumberland House Day Care Centre	44,549.44
Cumberland Regional College	50,956.75
Curly, Anita	15,528.00
Currie, Linda Ann	16,576.94
Cypress Hills Developmental Association	17,913.00
Cypress Hills Regional College	162,613.28
Dairy Producers Co-operative Ltd.	138,942.45
Dale, Beverly	15,125.00
Dann, Bernita	12,366.00
Dauvin Taxi	70,174.79
Dauvin's Bus Charter	88,602.46
Davenport, Linda	26,998.73

Davidson, Mary	19,049.97
Davies, Debbie	33,722.97
Davis, Marlene	37,719.87
Davis, Myrna	10,182.00
De la Georgendiere, Pederson, Pinch & Turnbull	10,797.23
Debruin, Rose	12,478.20
Demong, Hattie	10,251.10
Dennis, Andrew and Dennis, Louise	31,840.00
Department of Social Services — Child Care Account	562,147.03
Der, Lynn	19,237.44
Dick, Sharon	35,756.52
Dixon, Gloria F.	13,335.00
Dobson, Darlene	16,738.00
Dolter, Charlotte	14,490.85
Dolter, Shauna	12,554.90
Dome Media Buying Services Ltd.	39,470.52
Downtown Child Care Co-operative	37,229.10
Dressler, Pauline	21,491.53
DRG Globe Envelopes	19,821.36
Dron, Carol	10,322.16
Ducky Day Care Co-operative	115,842.99
Dunlop, Simone	21,268.11
Durocher, Molly	21,000.67
Dvernichuk, Janet	17,386.66
Dyck, Anne	17,273.66
Eastview Day Care Co-operative Association	32,431.12
Eberts, Luce	28,469.67
Eikland, Maxine	17,950.33
Elliott, Blanche	20,035.29
Elmwood Residences Ltd.	330,351.43
Engel, Gladys	49,278.00
Enns, Maureen	29,351.89
Ernies Wholesale Ltd.	12,286.74
Espenant, Marion	11,870.75
Estevan Day Care Co-operative	47,732.53
Eston-Elrose School Division No. 33	23,316.29
Evers, Martha	70,495.48
Ewen, Jeff	14,586.00
Ewing, Anne	14,429.29
F. W. Woolworth Co. Ltd.	13,276.19
Falk, Evelyn	25,278.00
Family & Youth Services	11,254.38
Family Income Plan	15,825,420.00
Family Service Bureau	20,000.00
Family Services Advance Account	790,646.97
Fauth, Rita	25,141.65
Fay, Ella	40,382.94
Fehr, Mary	22,778.23
Fehr, Sarah	20,202.00
Fellwock, Alfreda	16,078.46
Ferguson, Angela	79,129.00
Ferguson, Geraldine	25,725.87
Fesik, Rachel	12,292.22
Fetterly, Jackie	14,737.95
First Baptist Day Care	70,969.70
Fiset, Wendy	18,624.14
Fitzpatrick, Pauline	14,704.32
Fleming, Lena	26,183.99
Fletcher, Jean	16,857.90
Flichel, Jean	25,685.95
Folk, Florence	13,905.01
Ford, Claudia	14,935.54
Forseth, Fay D.	29,515.17
Fort Qu'Appelle Native Child Care Co-operative	59,771.28
Foster, Mauricette	17,290.56
Fowler, Dawn	16,229.98
Fowler, William	11,065.00
Frassetto, Rocchine	11,906.64

Schedule of Payments — *(Continued)*

Other Expenses: — (Continued)

Frayling, Irene	22,866.11
Frei, Ottila	13,805.78
Friends Together Childcare Co-operative	71,725.00
Friesen, June	14,193.35
Friesen, Lynda	13,424.04
Furgason, Dolores	16,875.27
Gabruch, Marlene	14,589.89
Gainers Inc.	79,581.46
Galczyk, Steve	62,184.00
Gamin-Abet Association Inc	54,812.00
Gamin-Abet Group Home	12,547.20
Ganyo, Lenore	15,892.06
Garay, Zahida	10,476.17
Gardiner Park Child Care	101,220.99
Garneau, Leslie	14,377.23
Geanel Restaurant Supplies Ltd	11,119.27
General Recorders Wascana	32,516.27
George N. Jackson Ltd	12,407.18
Georgia Restaurant	10,930.35
Geransky's Moving & Storage	10,807.00
Germs, Catharina	22,913.40
Giesbrecht, Margaret	16,100.00
Giesbrecht, Phyllis	40,728.67
Glencairn Child Care Co-operative	119,338.24
Goodwin, Linda	18,933.26
Grad, Rose	18,123.05
Grandberg, Peggy	27,137.00
Grant Agri-Services Ltd.	25,382.10
Grant, Marlene	10,057.02
Greaves, Karen	11,285.00
Greyhound Lines of Canada Ltd.	43,733.40
Grismer, Camille	33,617.92
Guckert, Irene	16,585.50
Guenther, Lynda	20,775.68
Guger, Faye	26,366.30
Gurski, Loretta	14,800.28
Guthrie, Patricia	14,255.04
Gutzer, Doris	15,965.00
H.E.L.P. Homes of Regina (Hope, Education, Love and Protection)	23,250.30
Hainstock, Linda	11,937.70
Hall, Bonnie	11,792.78
Hall, Shirley	25,159.39
Hamilton, Annette	12,986.80
Hamilton, Denise	10,881.00
Hamm, Marianne	13,209.50
Harmon, Marsha	26,415.23
Haroldson, Linda	44,761.94
Harriman, Katherine	12,025.06
Harrison, Norma	14,553.34
Hartzfeld, Linda	16,207.21
Hatch, Grace	11,551.43
Hein, Brenda	10,501.55
Heinrichs, Regina	11,601.06
Helene Christison Counselling Inc.	19,450.00
Hellquist, Shirley	17,500.00
Helmsing Funeral Chapels Ltd.	14,570.10
Help International Ltd.	29,774.26
Herter, Judy	16,528.70
Hickey, Bernarda	13,775.00
Hiebert, Mary	24,891.45
Hillcoff & Associates	37,225.90
Hitchens, Lorna	11,289.28
Hoeft, Jean	43,208.15
Hollinger, Brenda	13,643.71
Holmes, Paulette	12,370.00
Holsten, Delora	12,150.97
Home Care — Saskatoon District No. 45 Inc.	23,383.31
Hopcraft, Doris	20,202.86
Houghton, Margaret	10,676.10

Houldsworth, Louise	11,470.50
Hovdebo, Connie	15,629.66
Hrenyk, Eve	14,602.36
Hromyk-Skaien, Cheryl	19,940.00
Hubick, Darlene	22,428.35
Hudson Bay Child Care Co-operative	35,005.93
Hudson's Bay Co	20,567.06
Hudy, Marilyn	15,728.65
Humboldt & District Family Counselling Service	11,342.00
Humboldt Co-operative Day Care Centre	39,913.30
Humpty Dumpty Child Care Co-op	99,655.16
I C G Liquid Gas Ltd.	23,452.14
IBM Canada Ltd	10,486.23
Idylwyld Child Care Co-op	103,234.68
Imperial Oil Ltd.	15,079.02
Institutional Food Supply Ltd	25,647.40
J. E. Thomas Funeral Home Ltd.	48,264.57
Jackle, Barbara	13,445.10
James, Mary	34,853.45
Jansen, Annie	18,838.74
Janzen, Adeline	17,546.20
Janzen, Ernie	108,324.04
Janzen, Louise	21,532.65
Jenkins, Patricia	18,391.08
Jo-De Consulting Ltd	51,672.68
John Howard Society of Saskatchewan	184,000.00
Johnson, Marjorie	10,706.06
Johnston, Hettie	11,767.91
Johnstone, Elaine	13,690.60
Jones, Gail	16,166.10
Ka Kee State Day Care Centre	50,043.61
Kanhai, May	10,445.95
Karhut, Brenda	13,049.83
Kasick, Dorothy	10,857.58
Kays Ltd.	12,401.95
Kazakoff, Lenore	25,563.06
Keller, Debbie	12,825.00
Kelsey Institute of Applied Arts & Sciences Revolving Fund	31,825.05
Kempin, Anne	14,364.44
Kemsol Products Ltd.	17,893.61
Kendall Canada	12,390.30
Kerluke, Patricia	14,199.02
Keshane, Violet	11,049.95
Kessler, Edna	11,686.95
Kids' Place Child Care Co-operative	55,465.42
Kiginak Friendship Centre Inc.	34,939.39
Kihn, Brenda	16,843.00
Kimbley, Renee	10,599.67
Kinsmen Community Group Home Society for Boys Inc.	75,842.71
Kinsmen Community Workshop	11,995.40
Kiskatchewan Canoe Society Inc.	14,961.01
Kiss, Donna	23,797.89
Kitzul, Chris	16,700.33
Kiwanis Ingoldsby House	15,550.20
Klassen, Anita	23,967.37
Klassen, Louise	21,641.23
Klassen, Pamela	28,676.25
Kleen Ltd.	26,273.74
Kline, Elvina	26,180.00
Klochko, Anita	20,463.77
Knight, Eleanore	21,386.13
Knittig, Dianne	10,255.00
Knudsen, Valerie	31,468.51
Kocoy, Iris	11,026.00
Kodak Canada Inc.	15,849.34
Konecsni, James	10,524.64
Krauss, Winnifred	14,580.32
Kuntz, Mary	20,806.55

Schedule of Payments — *(Continued)*

Other Expenses: — (Continued)

Kutcher, Joan	19,505.00
La Ronge Child Care Co-op	84,744.05
La Ronge Region Community College	60,632.26
LaClaire, Leo and LaClaire, Peggy	12,806.14
LaFontaine, Yvette	21,389.42
Laird, Mavis	17,578.00
Laird, Nona	15,782.78
Lakeland College	98,368.71
Laminman, Phyllis	21,830.33
Lamontagne, Frances	14,273.56
Landgraf, Rita	15,165.36
Lane, Diane	17,873.33
Langenfurth, Lavinia	13,003.11
Lanigan Co-operative Day Care	15,219.04
Larrivee, Albina	10,687.53
Larsen, Bernadette	14,400.00
Larsen, Karen	12,340.00
Latus, Laura	15,032.27
Laughren, Eldean	16,156.94
Lavallee, Alice	26,619.91
Lavallee, Dorothy	27,907.36
Lawson Business Forms (Saskatchewan)	34,505.88
Lee Funeral Home Ltd.	23,905.79
Lee, Olive	11,659.45
Leier, Mary	13,201.58
Leland, Donna	15,906.40
Letkeman, Mary	35,224.69
Leung, Beverly	12,735.00
Lewis, Sheila	14,175.00
Little Tot Co-operative Day Care Centre	117,081.60
Little, Sharon	21,410.00
Live & Learn Day Care Centre	25,856.80
Lloydminster Children's Daycare Society	24,358.90
Loehndorf, Madeline	28,632.31
Loewen, Carolyn	20,816.83
Logan, Winnifred	13,962.57
Longtin, Darlene	10,672.50
Lowe, Carol	12,636.82
Luchka, Elaine	17,235.00
Lukowich, Alma	32,047.25
Lussier, Joyce	13,506.68
Luzny, Alma	31,783.15
Maatman, Henny	15,175.00
MacDonalds Consolidated Ltd.	247,832.36
MacDougald, Phyllis	20,144.30
MacKenzie Funeral Home	19.507.49
MacKenzie Infant Care Centre	27,532.23
MacNab House Inc.	24,466.30
MacPherson, Donna	12,302.04
Maerz, Linda	10,794.35
Magic White (Western) Ltd.	31,844.06
Magloire Kiddie Kare	33,312.75
Manitoba Telephone System	25,826.62
Mann, Bonnie	11,500.00
Marasse, Rodrigue	32,352.22
Marasse, Sylvia	16,273.45
Marcotte, Diane	19,845.96
Marg's Taxi	10,835.20
Marshall's Funeral Home	10,404.64
Martha House	45,388.80
Massey Road Day Care Centre	91,001.86
Matechuk, Leslie	12,193.57
Maton, Lyn	13,731.40
Matsyk, Nathleen	10,332.00
Mattie, Shirley	14,073.33
Mazurik, Judy	14,338.84
Mazurkewich, Maria	22,190.00
MBT College	19,702.00
McBride, Rita	11,101.66
McGavin Foods Ltd.	23,076.83

McGrath, Delores	21,168.08
McIntyre, Ruby	62,191.95
McKague's Funeral Home Ltd.	17,957.50
McKay, Darlene	10,210.71
McKay, Marilyn	10,703.00
McKenzie, Sharon	11,116.26
McKinnon, Marilyn	14,816.94
McKinnon, Neil	16,984.72
McLaughlin, Judy	21,969.16
McLennan, Arlene	21,317.43
McLeod, Peggy	17,152.00
McNabb, Ruby	18,782.96
McNabb, Theresa	17,851.10
McPhee, Alan and McPhee, Mavis	13,520.94
McPhee, Carol	12,004.00
Mead Johnson Canada	16,088.90
Meadow Lake Day Care Centre	89,211.84
Melfort Day Care Co-operative	75,141.61
Mellish, Debbie	19,396.84
Melville Day Care Centre	29,674.59
Mennonite Central Committee	18,864.25
Mental Health Association (Regina Branch)	28,753.50
Mercury Graphics Corporation	30,047.85
Michel, Joanne	15,699.99
Middlebrook, Yvonne	21,125.82
Miller-Dennis, Iris A.	11,310.56
Miller, Bernice	12,814.15
Miller, Kathy	19,469.37
Mintuck, Eleanor	16,484.27
Minty, Brenda	12,215.30
Mitchell, Caroline	44,536.04
Mitchell, Joyce	15,721.40
Moffat, Dianne	13,131.86
Moisan, Cecile	11,328.56
Moose Jaw College Day Care Inc.	84,832.19
Moose Jaw, City of	9,471,472.88
Morin, Annie	12,525.50
Motherwell Foods Ltd.	22,088.64
Mountstephen, Evelyn	24,078.66
Mulder, Antonia	17,440.00
Munson, Fern	22,885.72
Myers, Cindy	10,224.44
Myhre, Irene	34,776.10
N & M Typographic Ltd.	15,650.33
Naconechny, Diane	22,729.16
Naconechny, Walter	20,219.73
Native Co-ordinating Council	35,304.00
Native Women's Treatment Centre	13,185.15
Navoy, Beryl	16,365.00
Neufeld, Karen	11,813.72
Nichvalodoff, Ellen R.	13,046.00
Nipawin Day Care Co-operative	75,053.55
Noble, Isobel	25,401.14
Nomura, Sharlene	13,033.00
Nordli, Tina	11,459.80
Normanview Day Care Corporation	86,243.99
North Battleford Day Care Centre	26,861.829
North Battleford Youth Centre Resident Trust Account	27,014.97
North East Community College	33,308.95
North Park Centre Trust Account	14,310.00
North West Day Care Centre Inc.	151,710.25
North West Regional College	226,900.52
North-Sask Electric Ltd.	19,804.87
Northlands Careers College	103,281.18
Nova University Inc.	36,172.20
Nutting, J. E.	54,084.87
Odynski, Carol	11,992.50
Ogren, Tena	11,779.36
Olivetti Canada Ltd.	10,846.52

Schedule of Payments — *(Continued)*

Other Expenses: — (Continued)

Olson, Cathy	11,364.00
Olson, Marilyn	12,795.92
Orr, Christine	42,978.91
Orsted, Wanda	13,900.49
Ottenbreit, Lorraine J.	16,295.00
P. A. Grey Cab Ltd.	30,003.00
Pacific Fresh Fish Ltd.	11,848.09
Packham, Anne B.	11,258.76
Palm Dairies Ltd.	93,836.08
Parents' Day Care Co-operative	112,737.55
Park Funeral Chapel (1976) Ltd.	23,964.00
Parke-Davis Canada Inc.	10,097.61
Parkland Regional College	294,554.14
Parkridge Centre	19,646.84
Parks, Mary	18,287.66
Parkside I.G.A.	21,716.24
Passmore, Roberta	21,588.50
Patterson, Robert	20,020.00
Paun, Ellen	14,078.61
Peach Mobility Ltd.	10,594.90
Pederson, Hope	21,458.97
Pellerin, Pat	11,040.85
Pelletier, Holly	10,664.94
Pelletier, Mary	16,315.29
Pelletier, Rae	12,130.00
Perko, Karen	12,257.60
Perry, Sharon	12,112.50
Person-Ediger, Joanne	22,618.66
Petro-Canada Inc.	28,952.42
Petrucha, Mary	18,938.83
Pickering, Doreen	29,680.57
Pierce, Violet	14,399.72
Pillipow, Shari	24,205.83
Pinehouse Child Care Centre	54,560.00
Pinehouse Co-op Ltd.	17,029.97
Pinehouse Family Service Centre Corporation	57,320.00
Pineland Co-operative Association Ltd.	41,063.81
Piocza, Nathalie	39,008.61
Pipe, Suzanne	11,551.14
Pipko, Rose	17,990.98
Pitney Bowes of Canada Ltd.	15,598.79
Play & Learn Day Care Centre Inc.	112,432.72
Playhouse Day Care Inc.	58,058.48
Playtime Co-operative Childcare Ltd.	81,635.76
Polar Oils Ltd.	109,341.83
Pollon, Betty	10,695.56
Polsom, Marie-Anna	40,319.60
Powley, Sheryle	21,420.27
Prairie Medical Ltd.	15,517.56
Prairie Therapists & Trainers Inc.	20,397.50
Prairie West Regional College	90,483.82
Pratt, Yvonne	16,824.40
Predenchuk, Shirley	13,852.50
Preston Avenue Daycare Inc.	97,900.88
Prevost, Betty	20,002.21
Price Daxion	21,090.20
Price, Alvina	10,465.98
Prince Albert & District Community Service Centre Inc.	12,993,419.71
Prince Albert Child Care Co-operative Association Ltd.	83,003.35
Prince Albert Co-operative Association Ltd.	49,146.96
Prince Albert Group Home Society	136,785.88
Prince Albert Indian Metis Friendship Centre	30,812.00
Prince Albert Kiwanis (Fraser House)	52,842.00
Prince Albert Medical Clinic	11,675.00
Prince Albert Regional Community College	579,287.71
Prince Albert Society for Services to Children & Youth	69,466.20
Printcraft Ltd.	13,022.02
Prochera, Shirley	22,716.00
Procter & Gamble Inc.	34,418.56
Promislow's Ltd.	18,682.77
Prosser, Debbie	16,561.91
Provo, Sharon	22,403.33
Puff, Pat	30,109.17
Putz, Clare M.	16,052.16
Qu'Appelle Valley Friendship Centre	31,575.00
Quiring Counselling Services	27,288.00
Radius Tutoring	42,768.00
Radosh, Joan M.	39,096.18
Rainbow Youth Centre	53,060.00
Ramage, Jean	16,580.21
Ranch Ehrlo Society	2,460,604.10
Rayner, Sandra	16,558.10
Receiver General for Canada National Research Council	214,072.78
Receveur, Beulah	15,608.48
Reding, Johann	36,015.00
Redwood, Donna	17,555.13
Regency Day Care Co-operative	146,601.97
Regina Day Care Co-operative	159,103.49
Regina General Hospital Day Care Co-operative	27,573.74
Regina Kiddie Corner Day Care Inc. Centre	84,066.18
Regina Native Women's Association	229,740.00
Regina Native Youth & Comm. Services Inc.	253,976.20
Regina Plains Community College	1,299,098.71
Regina Plains Day Care Centre	92,267.27
Regina Residential Resource Centre	63,519.10
Regina, City of	23,973.73
Regina's Market Square Early Learning Child Care Centre	104,678.15
Regional Hospital Laundry Services Ltd.	106,505.00
Regional Services Acct.	31,874,880.51
Regnier, Betty	27,693.53
Reid, Bernadette	17,785.92
Reid, Karen	14,335.00
Reimer, Hilda	11,348.85
Reindl, Caren	11,280.00
Reliance College of Business Ltd.	10,379.85
Richardson, Sandra	24,999.28
Richter, Arlene	14,970.75
Rieland, Verna	19,795.30
Rink Avenue Day Care Co-op	115,822.25
River Park Memorial Chapel	16,981.94
RL Crain Inc.	49,655.65
Robert, Deanna	37,789.96
Roberts & Poole Communications	11,621.80
Robertson, Shirley	18,687.10
Robidoux, Kay	13,060.91
Robinson, Ruth	20,105.00
Rousson, Connie	21,082.72
Rue, Renate	36,978.05
Ryland, Adeline	11,136.00
S.I.G.N. Group Home	11,978.28
S.M.I.L.E. Services Inc.	36,425.80
Saan Stores Ltd.	64,654.61
Sage Consulting Group	20,695.10
Sakitawak Day Care Centre	87,578.26
Sali, Debbie	17,741.00
Salisbury, Bev	17,310.00
Sallows & McDonald Funeral Home Ltd.	26,586.25
Salvation Army Saskatchewan Division	1,318,874.73
Sanche, Jean	10,985.00
Sandor, Beryl	35,034.90

Schedule of Payments — *(Continued)*

Other Expenses: — (Continued)

Sandy Bay Child Care Centre	91,740.00
Sabdy Bay Child Care Committee	18,520.00
Sandy Bay Group Home (Oskietawin)	171,011.88
Sask Tel — C.M.R.	2,290,811.41
Saskatchewan Abilities Council	284,936.20
Saskatchewan Association for Mentally Retarded	75,100.00
Saskatchewan Computer Utility Corporation (SaskComp)	1,722,197.26
Saskatchewan Government Printing Company	22,100.09
Saskatchewan Hospital	127,200.05
Saskatchewan Housing Corporation	343,402.13
Saskatchewan Human Services Association Inc.	12,126.00
Saskatchewan Income Plan Central Services Account	12,780,710.50
Saskatchewan Institute of Applied Science & Technology	1,043,360.93
Saskatchewan Legal Aid Commission	5,831,900.00
Saskatchewan Power Corporation	178,326.99
Saskatchewan Property Management Corporation	14,317,556.55
Saskatchewan Public Service Commission	15,159.45
Saskatchewan Transportation Company	27,306.20
Saskatoon Family Y.M.C.A. Day Care	81,559.68
Saskatoon Funeral Home	22,431.31
Saskatoon Group Home Society	62,574.69
Saskatoon Nursery Day Care	53,625.94
Saskatoon Radio Cabs Ltd.	63,682.54
Saskatoon Region Community College	1,006,105.22
Saskatoon Society for the Protection of Children Inc.	229,829.75
Saskatoon Y.W.C.A. Day Care	53,783.02
Saskatoon, City of	37,858.75
Savin Canada Inc.	20,380.91
Sawatzky, John and Sawatzky, Annie	17,118.07
SCEP Centre Society (Regina)	21,204.50
Schaan Healthcare Products Inc.	39,082.94
Schell, Len	12,265.60
Schleede, Penny	11,370.51
Schmunk, Beverley	12,246.18
Schock, Beverly	12,291.95
School Children's Co-operative Centre	113,712.89
Schubert, Linda	12,476.50
Schuster, Pamela	14,789.00
Scott National Paper Branch	27,217.92
Scott National Co. Ltd.	116,105.38
Sears Canada Inc.	16,683.48
Sebastian, Glenda	23,023.35
Seckinger, Belinda	13,401.00
Seffelaar, Carol	16,376.35
Seib, Norma	23,223.87
Seidler, Janice E.	17,585.00
Serfas, Linda	15,586.67
Shaw, Diane	19,675.00
Sherbrooke Community Centre	12,710.00
SHL Systemhouse Inc.	637,214.30
Shoppers Drug Mart No. 401	14,683.29
Siba, Elaine	22,380.00
Sign Day Care Centre	149,417.09
Silzer, Donna	11,259.35
Simister, Maxine	12,187.50
Simon, Tanise	19,909.62
Simonot & Hansen	15,405.97
Simpson, Ronald J.	12,302.31
Sinclair, Sheila	13,629.91
Siwak, Mildred	39,781.92
Skagos, Konstantinos	12,853.91
Slootweg, Lenny	10,636.06
Smale, Diane	14,815.00
Small World Day Care Co-operative	110,157.60
Small, Margaret	13,957.59
Smith, Anne	10,071.95
Snider, Mary	10,401.30
Social Allowance Account	144,044,860.12
Society for Involvement of Good Neighbours Inc.	217,198.28
Society for Treatment of Autism (Calgary Region)	23,009.36
Soo Line Day Care Co-operative	94,073.20
Sorensen, Patricia	23,478.01
Sorenson, Elaine	13,649.24
South East Regional College	132,516.24
South Hill Child Care Co-operative	115,529.38
Southam Paragon Graphics	46,286.04
Southwest Day Care Centre	68,558.82
Spadina After School Program	21,499.45
Spadina Childcare Co-operative	109,135.03
Speers Funeral Chapel Inc.	29,727.42
Stachura, Christine	18,470.63
Star Day Care Inc.	68,157.13
Stein, Linda	17,917.20
Ste[illegible]back, Doreen	13,110.00
Steiner, Katherine	15,335.00
Stephens, Glenda	19,843.50
Stevens & Son Ltd.	12,835.33
Stevenson, Glennys	14,230.17
Stolz, Dianne	13,952.94
Stones, Kay	23,480.95
Stones, Noreen	20,458.30
Stoppler, Heather	10,154.70
Stordy, Linda	13,009.00
Stricker's Office Supplies Ltd.	17,412.93
Strongquill, Marlene	10,000.00
Success Office Systems	40,141.08
Sunspun Food Service	203,810.73
Sutherland, Sherena	11,218.55
Svoboda, Gayle	11,063.22
Swereda, Rouga	10,410.65
Swift Current Child Care Centre	78,239.04
Swyston, Mary	20,766.69
Taylor & Fitzpatrick	12,713.03
Taylor, Yvonne	15,527.50
Thiessen, Brenda	10,105.00
Thompson, Barbara	10,823.84
Thomson Meats Ltd.	45,284.28
Thorimbert, Jean	13,250.61
Thorpe, June	13,905.70
Thronberg, Mary Ellen	10,002.41
Tibo, Theophilus	13,421.84
Today's Co-operative Child Care Centre Ltd.	21,930.36
Toews, Dorothy	10,674.42
Toshiba of Canada Ltd.	15,616.82
Tracy's Day Care Centre Ltd.	163,764.94
Tremeer, Marilyn M.	17,035.00
Tricil Ltd.	13,241.25
Trout, Lorraine	19,676.67
Turtle Park Co-operative Day Care	29,061.12
United Cabs	23,050.90
Unitex Ind.	15,544.96
University Co-operative Day Care Centre	85,916.14
University Hospital	12,577.92
Upton, Bonnie	43,020.09
Upton, Valerie	25,618.80
Valley View Centre, Patient's Trust Acct.	72,123.00
Vera, Helen	17,633.29
Verma, Graciela	12,481.66

Schedule of Payments — *(Concluded)*

Other Expenses: — (Concluded)

Vermette, Marie	10,391.97
Verokosky, Ronna	27,347.43
Viczko, Fran	12,385.95
Vincze, Maryann	26,161.00
Virtue, Mary	11,796.36
Volk, Gaylene	10,865.12
Wadham, Lillian	15,266.16
Wadham, Ronda	12,699.90
Wagenhoffer, Marlene	14,364.19
Walker, Judy	23,642.95
Walker, Lillian	10,237.83
Wallace, Lorraine	34,191.82
Walsh, Marjorie	11,207.47
Wampole Inc.	11,556.36
Warkentin, Muriel	17,110.17
Warnock, Linda	10,055.41
Wascana Day Care Co-operative	34,868.61
Wascana Institute of Applied Arts & Sciences — Revolving Account	27,033.92
Washburn, Sharon	17,552.89
Watson, Hazel	11,082.72
Webb, Barbara	32,060.47
Weber, Darlene	26,676.21
Weigel, Wendy	10,813.95
Weisgerber, Charlene	19,556.71
Weldon, Lorna	18,638.59
Welsh, Norma	14,286.50
West Side Community College	19,355.67
Westbridge Computer Corporation	458,905.41
Westenberg, Cindy	13,079.74
Westerhaug Bus Lines Ltd.	36,034.34
Western Grocers	11,559.63
Westfair Foods Ltd.	270,452.33
Westfield, Joyce	87,555.71
Weston Bakeries Ltd.	26,194.32
Westwood Funeral Chapel	40,490.90
Weyburn Child Care Co-operative	49,807.60
Weyburn Group Homes Society Inc.	83,933.92
Whalen, Cindy	12,969.54
Whitaker, Angela	16,855.96
Whitehead, Cecile	11,942.75
Whiteman, Mary Jean	14,423.22
Whiting, Sharon	11,175.98
Whitmore Park Child Care Co-op	35,625.83
Wiebe, Margaret	16,781.00
Wiegers, Bernadette	10,513.91
Wilcox-Winsor	22,622.93
Wildey, Diane	77,259.63
Wilkes, Jan	20,789.44
Wilkes, Sylvia	19,359.58
William Roper Hull Home	10,637.90
Williams, Alice M.	18,792.01
Williams, Dora	15,872.26
Williams, Sheila	12,080.48
Wilson, Blanche	31,680.10
Winslow, Audrey N.	20,715.05
Winter, Cynthia	13,053.90
Wise Owl Day Care Inc.	37,842.23
Wolfe, Sharon	21,288.21
Wollbaum, Patricia	14,583.61
Woolard, Amber	12,058.00
Woolco Department Stores	55,584.47
Workman, Patricia	50,725.88
Wrubell, Tourney & White	42,724.94
Wudrich, Lillian	12,317.18
Wyatt, Yvonne	22,225.98
Xerox Canada Inc.	23,134.21
Y.W.C.A. Day Care Centre Inc.	162,188.03
Young Men's Christian Association	32,025.51
Young Women's Christian Association	36,805.76
Youth For Christ/Saskatoon	233,706.16
Zacharias, Janice	41,682.57
Zaritsky, Emily	11,315.39
Zarkow, Barbara	13,304.25
Zelizney, Carol	10,675.00
Zellers of Canada Ltd.	39,294.83
Zerebeski, Marge	23,125.83
Zerr, Carol	20,038.44
Zirkwitz, Ed and Zirkwitz, Cynthia	13,362.10
Zopf, Hazel	11,460.80
24 Hour Child Care Co-op. Ltd.	231,808.38
3M Canada Inc.	12,003.33
Payees Under $10,000.00	7,110,731.91
	$ 298,545,407.63

Department of Telephones

Executive Administration

Subvote 4

Revised Estimate	**$ 22,700.00**	Expenditure	**$ 6,386.43**

M.L.A. Other Allowances and Support Staff	$ 6,386.43
	$ 6,386.43

Communications Policy

Subvote 5

Revised Estimate	**$ 459,400.00**	Expenditure	**$ 410,009.07**

Department Head and Branch Head — Salaries	$ 77,056.92
Permanent Positions — Salaries	242,749.10
Temporary Positions — Salaries	28,408.00
Labour Service, Casual and Part-Time Employment	15,570.33
Honorariums, Special Services and Fees	1,425.05
Rents, Insurance and Utility Services	813.38
Advertising and Printing Related Expenses	177.38
Travelling Expenses	18,841.18
Postage, Communications, Freight and Express	16,544.48
Computer and Word Processing Related Expenses	2,507.20
Contractual Services	433.20
Stationery and Office Supplies	2,283.29
Scientific and Educational Supplies	2,115.85
Provisions and Business Expenses	949.20
Miscellaneous	23.97
Office Equipment	110.54
	$ 410.009.07

Payments to The Saskatchewan Property Management Corporation

Subvote 6

Revised Estimate	**$ 70,100.00**	Expenditure	**$ 70,100.00**

Rents, Insurance and Utility Services	$ 70,100.00
	$ 70,100.00

Members of the Executive Council

Subvote 7

Statutory Appropriation

Revised Estimate	**$ 6,907.00**	Expenditure	**$ 6,907.00**

Legislative Secretaries	$ 6,907.00
	$ 6,907.00

Total — Department of Telephones	**$ 493,402.50**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Boyd, Stephen J.	$ 31,959.00	$ ....
Ewert, Elinor	37,560.00	....
Hamm, Donald James	42,264.00	....
Kerr, Edith	23,793.05	....
Shepard, Robert Bruce	38,808.00	....
Smith, Douglas	78,256.92	3,568.19
Szatkowski, Velma A.	34,584.00	....
Wrigley, Kim C.	56,736.00	....
Payees under $20,000.00	34,541.86	....
Other Travel:		
Air Canada	....	10,572.20
Payees under $2,000.00	....	4,700.79
	$ 378,502.83	**$ 18,841.18**

Other Expenses:

Sask Tel — C.M.R.	$ 16,110.39
Saskatchewan Property Management Corporation	71,207.92
Payees under $10,000.00	8,740.18
	$ 96,058.49

Trade and Investment

Administration

Subvote 1

Revised Estimate	**$ 887,500.00**	Expenditure	**$ 878,015.72**

M.L.A. Other Allowances and Support Staff	$ 119,983.92
Department Head and Branch Head — Salaries	24,912.93
Permanent Positions — Salaries	275,676.11
Labour Service, Casual and Part-Time Employment	35,197.70
Allowances, Retiring Gratuities and T.P.H.D.	639.81
Differentials, Severance Pay and Standby Pay	26,719.50
Professional and Technical Services	2,869.38
Rents, Insurance and Utility Services	19,212.15
Advertising and Printing Related Expenses	3,136.71
Repairs and Maintenance	1,889.14
Travelling Expenses	91,764.74
Postage, Communications, Freight and Express	35,674.42
Computer and Word Processing Related Expenses	86,931.20
Contractual Services	106,762.84
Stationery and Office Supplies	27,034.52
Scientific and Educational Supplies	3,009.23
Provisions and Business Expenses	10,254.57
Miscellaneous Materials and Supplies	1,512.84
Office Equipment	4,534.01
Accountable, Salary and Treasury Advances	300.00
	$ 878,015.72

Policy Co-ordination

Subvote 6

Revised Estimate	**$ 512,000.00**	Expenditure	**$ 499,637.14**

Department Head and Branch Head — Salaries	70,472.20
Permanent Positions — Salaries	247,504.45
Labour Service, Casual and Part-Time Employment	5,024.98
Honorariums, Special Services and Fees	900.00
Allowances, Retiring Gratuities and T.P.H.D.	4,645.89
Differentials, Severance Pay and Standby Pay	1,986.30
Professional and Technical Services	115,455.87
Advertising and Printing Related Expenses	899.75
Travelling Expenses	17,174.75
Postage, Communications, Freight and Express	10,119.09
Computer and Word Processing Related Expenses	8,015.30
Contractual Services	12,145.00
Stationery and Office Supplies	349.57
Scientific and Educational Supplies	134.53
Provisions and Business Expenses	182.60
Miscellaneous	121.77
Office Equipment	4,505.09
	$ 499,637.14

Public and Corporate Affairs

Subvote 8

Revised Estimate	**$ 1,836,300.00**	Expenditure	**$ 1,720,371.54**

Department Head and Branch Head — Salaries	$ 53,421.08
Permanent Positions — Salaries	73,626.00
Labour Service, Casual and Part-Time Employment	22,989.21
Honorariums, Special Services and Fees	464.00
Professional and Technical Services	5,045.12
Rents, Insurance and Utility Services	2,106.24
Advertising and Printing Related Expenses	1,524,217.58
Repairs and Maintenance	193.56
Travelling Expenses	6,649.20

Public and Corporate Affairs — *(Concluded)*

Postage, Communications, Freight and Express	11,471.59
Computer and Word Processing Related Expenses	3,368.85
Contractual Services	9,106.18
Stationery and Office Supplies	1,025.10
Scientific and Educational Supplies	3,455.61
Provisions and Business Expenses	2,545.25
Miscellaneous Materials and Supplies	686.97
	$ 1,720,371.54

Trade Development

Subvote 11

Revised Estimate **$ 1,698,600.00** Expenditure **$ 1,602,603.67**

Department Head and Branch Head — Salaries	$ 67,242.00
Permanent Positions — Salaries	593,480.43
Temporary Positions — Salaries	2,236.05
Labour Service, Casual and Part-Time Employment	66,704.00
Medical, Dental, Optical, Hospitalization, Burial and Medically Related Services	16,243.80
Allowances and Care of Persons	6,208.58
Professional and Technical Services	308,079.65
Rents, Insurance and Utility Services	40,492.39
Advertising and Printing Related Expenses	4,199.92
Repairs and Maintenance	498.24
Travelling Expenses	159,532.72
Postage, Communications, Freight and Express	85,723.89
Computer and Word Processing Related Expenses	5,937.98
Contractual Services	82,147.53
Stationery and Office Supplies	7,027.11
Scientific and Educational Supplies	10,335.23
Provisions and Business Expenses	53,546.57
Miscellaneous Materials and Supplies	1,223.20
Pensions and Benefit Payments	983.25
Grants and Contributions	45,000.00
Compensation Payments	2,110.03
Office Equipment	37,213.49
Furniture, Furnishings and Fixtures	6,254.59
Miscellaneous	183.02
	$ 1,602,603.67

Grants:

Asia Pacific Foundation	$ 40,000.00
Canadian Dehydrators Association	2,000.00
Prairie Implement Manufacturers' Association	2,500.00
Payees Under $2,000.00	500.00
	$ 45,000.00

Industrial Development

Subvote 23

Revised Estimate **$ 1,364,300.00** Expenditure **$ 1,288,309.21**

Department Head and Branch Head — Salaries	$ 133,272.00
Permanent Positions — Salaries	538,497.76
Temporary Positions — Salaries	2,192.08
Labour Service, Casual and Part-Time Employment	20,594.20
Honorariums, Special Services and Fees	1,349.00
Differentials, Severance Pay and Standby Pay	2,039.95
Professional and Technical Services	326,381.81
Rents, Insurance and Utility Services	2,749.80
Advertising and Printing Related Expenses	20,047.89
Repairs and Maintenance	907.97
Travelling Expenses	44,422.66
Postage, Communications, Freight and Express	32,751.84
Computer and Word Processing Related Expenses	7,603.70

Industrial Development — *(Concluded)*

Contractual Services	14,083.68
Stationery and Office Supplies	2,770.24
Scientific and Educational Supplies	7,218.48
Provisions and Business Expenses	5,640.06
Miscellaneous Materials and Supplies	1,186.09
Grants and Contributions	124,600.00
	$ 1,288,309.21

Grants:

Anderson, Isabel	$ 7,100.00
Asia Pacific Foundation	100,000.00
College of Commerce	17,500.00
	$ 124,600.00

Trade Secretariat

Subvote 29

Revised Estimate	**$ 561,400.00**	Expenditure	**$ 561,055.17**

M.L.A. Other Allowances and Support Staff	$ 535.88
Permanent Positions — Salaries	189,904.05
Temporary Positions — Salaries	89,006.72
Labour Service, Casual and Part-Time Employment	8,500.79
Honorariums, Special Services and Fees	900.00
Professional and Technical Services	44,982.50
Rents, Insurance and Utility Services	2,753.91
Advertising and Printing Related Expenses	50,761.30
Travelling Expenses	104,855.74
Postage, Communications, Freight and Express	25,755.59
Computer and Word Processing Related Expenses	6,644.73
Contractual Services	29,586.35
Stationery and Office Supplies	2,134.44
Scientific and Educational Supplies	678.82
Provisions and Business Expenses	3,901.52
Miscellaneous	152.83
	$ 561,055.17

Payments to The Saskatchewan Property Management Corporation

Subvote 32

Revised Estimate	**$ 1,130,300.00**	Expenditure	**$ 919,649.88**

Rents, Insurance and Utility Services	$ 803,205.30
Postage, Communications, Freight and Express	116,444.58
	$ 919,649.88

Members of the Executive Council

Subvote 33

Statutory Appropriation

Revised Estimate	**$ 2,432.29**	Expenditure	**$ 2,432.29**

Legislative Secretaries	$ 2,432.29
	$ 2,432.29

Total — Trade and Investment	**$ 7,472,074.62**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Adamson, Gerald E.	$ 51,828.00	$ 8,729.47
Bacon, Donna E.	23,151.42	....
Bain, Frederick D.	59,832.00	4,550.97
Baron, Bryce B.	73,332.00	....
Barsi, Nelson John	46,587.26	2,663.68
Bond, Barbara J.	25,374.03	....
Brough, Melvin L.	45,492.00	4,732.45
Bryden, David Lorne	50,099.16	....
Burant, Madeleine	20,622.74	....
Burnett, Elaine Frances	41,280.00	....
Cairns, Robert G.	51,792.00	....
Chan, Raymond Chi Man	48,612.00	4,982.75
Chynoweth, Don G.	31,314.55	9,400.56
Clow, Jane D.	28,025.01	....
Diamond, Nicholas G. J.	37,781.00	2,766.46
Donald, Robert	42,811.34	2,164.72
Dotchin, Dave	65,636.62	5,374.45
Easton, David	39,404.00	3,246.29
Farnel, Debra Ann	25,194.00	....
Field, Terence W.	54,960.00	....
Flanagan, Valerie A.	25,428.00	....
Frass, Louise Francis	22,656.00	....
Gagnier, Daniel J.	45,870.43	6,500.48
Gunther, P. Barry	44,628.00	....
Haddow, Paul S.	67,958.20	7,878.72
Hoffman, A. May-Lynn	23,454.97	....
Horocholyn, Richard	44,537.00	....
Johnson, Robin J.	44,388.00	....
Korol, Peter	54,960.00	....
Kwasnitza, Marianne	24,816.00	....
Landru, Lynda	20,747.96	....
Linnen, Harvey	53,421.08	....
Lozinsky, Julius	55,872.00	7,357.93
McQuinn, David B.	53,520.00	....
McQuinn, Margaret	43,140.00	....
Paul, Russel J.	42,000.00	....
Pelzer, Cameron D.	40,392.00	....
Perrin, W. Robert	56,508.00	....
Put, Gerald	59,832.00	....
Reenstra-Bryant, Robin	57,960.00	....
Rude, James I.	29,847.90	....
Saum, John D.	54,960.00	4,216.00
Schmidt, Karen	30,306.00	....
Shonfield, Michael R.	61,140.00	....
Sinclair, Ian W.	44,628.00	....
Swanston, Marlene D.	30,552.00	....
Tarowski, Terisa	51,141.12	....
Theaker, Glenna I.	38,688.00	....
Tremblay, Diane M.	30,738.00	....
Uhrich, Lynda Mae	24,996.00	....
Volk, Robert A.	72,257.62	3,087.59
Wakabayashi, Arthur	89,006.72	6,610.49
Woit, Brenda	22,080.00	....
Yanez, Rodrigo M.	59,748.46	3,924.64
Payees under $20,000.00	310,570.77	....
Other Travel:		
Agricultural Development Corporation of Saskatchewan	....	3,109.00
Air Canada	....	178,540.93
Andrew, Hon. Robert L.	....	8,138.34
Bank of China	....	2,001.64
Canadian Imperial Bank of Commerce	....	5,337.77
Central Vehicle Agency Revolving Fund	....	10,289.92
Cheung Yu Lap, Ernst	....	11,259.08
Gilt-Edge Travel Ltd.	....	4,231.97
Hazen, George	....	6,196.69
Rebin & Associates Inc.	....	6,217.25
SaskTel International	....	2,569.00
Saskatchewan Property Management Corporation	....	51,300.25
Saxinger, Joseph	....	6,530.67
Sci-Tec Instruments Inc.	....	4,289.05
Payees under $2,000.00	....	33,363.05
	$ 2,695,878.90	**$ 424,399.81**

Other Expenses:

Agricultural Development Corporation of Saskatchewan	$ 20,000.00
Agro-Tech Systems Inc.	13,307.00
Andrews, Norman H.	12,330.17
Arscott & Partners	10,860.00
Biotechnica Canada	16,200.00
Brigdens Printers & Publishers	48,045.58
Butcher, John Gordon	24,519.13
Canadian Imperial Bank of Commerce	11,577.33
Centax	28,216.00
Cheung Yu Lap, Ernst (Hong Kong)	35,395.47
Chow Ching Man, Jane (Hong Kong)	15,015.03
Cochrane Lavalin Inc.	16,367.50
Cohen, Michael	124,340.05
Conference Board of Canada	10,155.00
Deloitte, Haskins & Sells	20,520.39
Dome Advertising Ltd.	848,527.99
Dome Media Buying Services Ltd.	505,034.07
Dunwoody & Co.	14,431.02
Dynamic Computer Systems Ltd.	10,020.71
E. M. Brown & Associates Inc.	10,819.09
Farmer/Data Bank	13,748.75
G. E. Noren & Partners	10,170.00
Government Research Corporation	32,894.46

Schedule of Payments — *(Concluded)*

Other Expenses: — (Concluded)

Grey, Clark, Shih & Associates, Ltd.	51,982.50
Hazen, George	92,667.24
Hergott, Duval, Stack & Partners	12,630.00
Korchinski, Stan	45,000.00
Lai Chuk Fai (Hong Kong)	22,972.66
MacDonald, Cyril P.	24,906.00
Markets Plus Inc.	12,500.00
McHugh Divincent Alessi Inc.	11,358.08
Minister of Finance	13,961.85
Modern Press	53,406.27
Murphy, Barbara A.	19,189.37
N W Management Consultants	19,500.00
Nystrom, Lee, & Kobayashi Inc.	63,000.00
Prairie Advertising Distributors Ltd.	19,500.00
Receiver General for Canada — External Affairs	13,376.55
SaskTel — C.M.R.	144,133.97
Saskatchewan Chamber of Commerce	55,618.00
Saskatchewan Computer Utility Corporation (SaskComp)	22,309.04
Saskatchewan Council of Independent Forest Industries	13,500.00
Saskatchewan Property Management Corporation	993,859.42
Saskatchewan Public Service Commission	12,008.00
Savin Canada Inc.	11,941.42
Stake Technology Ltd.	10,000.00
Strategic Decisions Associates Division of 126033 Canada Ltd.	74,996.95
Supply Agency Revolving Fund	24,410.71
Payees under $10,000.00	503,660.08
	$ 4,194,882.85

Urban Affairs

Administration

Subvote 1

Revised Estimate	$ 1,317,060.00	Expenditure	$ 1,293,723.12

M.L.A. Other Allowances and Support Staff	$ 85,626.81
Department Head and Branch Head — Salaries	209,841.24
Permanent Positions — Salaries	237,344.04
Temporary Positions — Salaries	30,941.63
Labour Service, Casual and Part-Time Employment	4,288.47
Honorariums, Special Services and Fees	3,546.26
Allowances, Retiring Gratuities and T.P.H.D.	5,162.28
Differentials, Severance Pay and Standby Pay	41,824.81
Professional and Technical Services	32,529.94
Rents, Insurance and Utility Services	22,119.94
Advertising and Printing Related Expenses	78,522.43
Repairs and Maintenance	1,092.44
Travelling Expenses	115,349.55
Postage, Communications, Freight and Express	133,999.10
Computer and Word Processing Related Expenses	188,526.65
Contractual Services	26,323.55
Stationery and Office Supplies	37,922.22
Scientific and Educational Supplies	12,031.58
Provisions and Business Expenses	9,602.27
Miscellaneous Materials and Supplies	1,280.14
Office Equipment	15,796.91
Miscellaneous	50.86
	$ 1,293,723.12

Municipal Finance

Subvote 2

Revised Estimate	$ 551,800.00	Expenditure	$ 539,012.05

Department Head and Branch Head — Salaries	$ 97,841.61
Permanent Positions — Salaries	369,528.11
Labour Service, Casual and Part-Time Employment	13,180.39
Differentials, Severance Pay and Standby Pay	4,855.33
Travelling Expenses	2,179.50
Computer and Word Processing Related Expenses	52,437.36
Contractual Services	640.80
Office Equipment	395.56
Miscellaneous	76.75
	$ 541,135.41
Less: Reimbursement — Personal Services	2,123.36
	$ 539,012.05

Community Planning Services

Subvote 3

Revised Estimate	$ 1,272,800.00	Expenditure	$ 1,252,159.84

Department Head and Branch Head — Salaries	$ 82,949.49
Permanent Positions — Salaries	1,058,913.43
Temporary Positions — Salaries	1,549.72
Labour Service, Casual and Part-Time Employment	2,731.00
Allowances, Retiring Gratuities and T.P.H.D.	7,367.63
Differentials, Severance Pay and Standby Pay	77,366.12
Professional and Technical Services	2,915.00
Rents, Insurance and Utility Services	2,547.99

Community Planning Servicees — *(Concluded)*

Repairs and Maintenance	103.06
Travelling Expenses	10,049.67
Computer and Word Processing Related Expenses	3,267.12
Contractual Services	1,745.70
Scientific and Educational Supplies	516.33
Miscellaneous	137.58
	$ 1,252,159.84

Provincial Planning Appeals Board

Subvote 11

Revised Estimate	**$ 56,000.00**	Expenditure	**$ 52,485.20**

Permanent Positions — Salaries	$ 38,483.38
Honorariums, Special Services and Fees	8,512.50
Travelling Expenses	4,794.95
Contractual Services	490.00
Scientific and Educational Supplies	204.37
	$ 52,485.20

Saskatchewan Assessment Appeal Board

Subvote 12

Revised Estimate	**$ 161,500.00**	Expenditure	**$ 160,622.08**

Department Head and Branch Head — Salaries	$ 50,460.00
Permanent Positions — Salaries	24,816.00
Temporary Positions — Salaries	18,237.59
Labour Service, Casual and Part-Time Employment	4,552.65
Honorariums, Special Services and Fees	46,657.50
Rents, Insurance and Utilities	135.00
Travelling Expenses	15,026.26
Contractual Services	658.50
Miscellaneous	78.58
	$ 160,622.08

Northern Municipal Services

Subvote 15

Revised Estimate	**$ 609,000.00**	Expenditure	**$ 602,008.22**

Department Head and Branch Head — Salaries	$ 60,492.00
Permanent Positions — Salaries	442,964.08
Labour Service, Casual and Part-Time Employment	12,208.51
Allowances, Retiring Gratuities and T.P.H.D.	10,993.63
Differentials, Severance Pay and Standby Pay	4,539.89
Professional and Technical Services	840.00
Rents, Insurance and Utility Services	39,769.51
Repairs and Maintenance	163.00
Travelling Expenses	25,099.61
Contractual Services	953.29
Scientific and Educational Supplies	151.47
Miscellaneous	203.74
Office Equipment	467.21
Educational, Scientific and Recreational Equipment	3,162.28
	$ 602,008.22

Municipal Advisory Services

Subvote 16

Revised Estimate	**$ 232,700.00**	Expenditure	**$ 228,160.46**

Permanent Positions — Salaries	$ 194,641.30
Labour Service, Casual and Part-Time Employment	11,153.55
Honorariums, Special Services and Fees	495.00
Election Act/Referendum Exp.	1,011.50
Differentials, Severance Pay and Standby Pay	7,378.38
Rents, Insurance and Utility Services	3,421.00
Travelling Expenses	7,431.67
Miscellaneous	71.96
Contractual Services	209.43
Scientific and Educational Supplies	249.04
Office Equipment	2,097.63
	$ 228,160.46

Urban Revenue Sharing

Subvote 24

Revised Estimate	**$ 66,425,580.00**	Expenditure	**$ 66,406,335.16**

General:

Abbey, Village of	$ 18,541.00
Aberdeen, Village of	41,582.00
Abernethy, Village of	27,595.00
Adanac, Village of	4,409.00
Admiral, Village of	6,003.00
Alameda, Town of	25,451.00
Albertville, Village of	9,220.00
Alice Beach, Resort Village of	3,778.00
Alida, Village of	17,646.00
Allan, Town of	86,768.00
Alsask, Village of	31,615.00
Alvena, Village of	9,390.00
Aneroid, Village of	11,040.00
Annaheim, Village of	20,648.00
Antler, Village of	11,400.00
Arborfield, Town of	34,198.00
Archerwill, Village of	26,413.00
Arcola, Town of	45,844.00
Arelee, Village of	7,278.00
Arran, Village of	9,929.00
Asquith, Town of	49,970.00
Assiniboia, Town of	266,648.00
Atwater, Village of	8,153.00
Avonlea, Village of	33,295.00
Aylesbury, Village of	8,301.00
Aylsham, Village of	12,609.00
B-Say-Tah, Resort Village of	8,707.00
Balcarres, Town of	62,413.00
Balgonie, Town of	87,010.00
Bangor, Village of	8,914.00
Battleford, Town of	399,986.00
Beatty, Village of	10,600.00
Beaver Flat, Resort Village of	4,863.00
Beechy, Village of	22,088.00
Belle Plaine, Village of	8,419.00
Bengough, Town of	48,759.00
Benson, Village of	10,798.00
Bethune, Village of	31,926.00
Bienfait, Town of	96,228.00
Big River, Town of	88,748.00
Big Shell Lake, Resort Village	2,700.00
Biggar, Town of	225,296.00
Birch Hills, Town of	92,763.00
Bird's Point, Resort Village of	3,983.00
Birsay, Village of	8,433.00
Bjorkdale, Village of	27,323.00
Bladworth, Village of	12,710.00
Blaine Lake, Town of	59,460.00
Borden, Village of	17,162.00
Bounty, Village of	6,026.00
Bracken, Village of	7,219.00
Bradwell, Village of	16,409.00
Bredenbury, Town of	37,779.00
Briercrest, Village of	15,286.00
Broadview, Town of	77,735.00
Brock, Village of	17,136.00
Broderick, Village of	12,628.00
Brownlee, Village of	9,471.00
Bruno, Town of	71,757.00
Buchanan, Village of	32,686.00
Buena Vista, Resort Village of	12,849.00
Bulyea, Village of	13,928.00
Burstall, Town of	54,352.00
Cabri, Town of	51,292.00
Cadillac, Village of	15,946.00
Calder, Village of	16,548.00
Candle Lake, Resort Village of	17,881.00
Cando, Village of	18,449.00
Canora, Town of	227,383.00
Canwood, Village of	27,735.00
Carievale, Village of	21,810.00
Carlyle, Town of	103,613.00
Carmichael, Village of	5,052.00
Carnduff, Town of	100,456.00
Carragana, Village of	10,444.00
Carrot River, Town of	116,467.00
Central Butte, Town of	48,865.00
Ceylon, Village of	21,926.00
Chamberlain, Village of	12,507.00
Chaplin, Village of	32,529.00
Chitek Lake, Resort Village of	17,995.00
Choiceland, Town of	52,388.00
Christopher Lake, Village of	18,605.00
Churchbridge, Town of	96,420.00
Clavet, Village of	28,071.00
Climax, Village of	22,182.00
Coderre, Village of	11,527.00
Codette, Village of	23,018.00
Coleville, Village of	39,386.00
Colgate, Village of	6,673.00
Colonsay, Town of	53,133.00
Conquest, Village of	23,977.00
Consul, Village of	14,258.00
Coronach, Town of	111,090.00
Coteau Beach, Resort Village of	3,868.00
Craik, Town of	52,906.00

Urban Revenue Sharing — *(Continued)*

General: — (Continued)

Craven, Village of	21,164.00
Creelman, Village of	17,592.00
Cudworth, Town of	89,020.00
Cupar, Town of	58,781.00
Cut Knife, Town of	53,579.00
Dafoe, Village of	5,193.00
Dalmeny, Town of	133,221.00
Davidson, Town of	108,056.00
Debden, Village of	33,637.00
Delisle, Town of	89,022.00
Denholm, Village of	10,913.00
Denzil, Village of	22,135.00
Dilke, Village of	11,331.00
Dinsmore, Village of	29,109.00
Disley, Village of	6,962.00
Dodsland, Village of	23,003.00
Dollard, Village of	7,052.00
Domremy, Village of	19,570.00
Drake, Village of	18,220.00
Drinkwater, Village of	7,769.00
Dubuc, Village of	12,265.00
Duck Lake, Town of	69,727.00
Duff, Village of	9,103.00
Dundurn, Town of	56,370.00
Duval, Village of	12,846.00
Dysart, Village of	22,248.00
Earl Grey, Village of	26,485.00
Eastend, Town of	57,597.00
Eatonia, Town of	44,701.00
Ebenezer, Village of	19,137.00
Echo Bay, Resort Village of	4,267.00
Edam, Village of	36,415.00
Edenwold, Village of	15,922.00
Elbow, Village of	27,237.00
Elfros, Village of	19,814.00
Elrose, Town of	59,114.00
Elstow, Village of	13,645.00
Endeavour, Village of	23,226.00
Englefeld, Village of	22,787.00
Ernfold, Village of	9,937.00
Esterhazy, Town of	283,150.00
Estevan, City of	883,017.00
Eston, Town of	119,178.00
Etters Beach, Resort Village of	3,059.00
Evesham, Village of	7,203.00
Eyebrow, Village of	18,758.00
Fairlight, Village of	8,537.00
Fenwood, Village of	11,031.00
Ferland, Village of	8,220.00
Fife Lake, Village of	8,584.00
Fillmore, Village of	29,737.00
Findlater, Village of	8,110.00
Flaxcombe, Village of	15,457.00
Fleming, Town of	16,204.00
Foam Lake, Town of	136,586.00
Forget, Village of	9,475.00
Fort Qu'Appelle, Town of	174,545.00
Fosston, Village of	10,253.00
Fox Valley, Village of	30,389.00
Francis, Town of	18,497.00
Frobisher, Village of	17,484.00
Frontier, Village of	60,236.00
Gainsborough, Village of	25,898.00
Gerald, Village of	18,011.00
Girvin, Village of	6,623.00
Gladmar, Village of	7,224.00
Glaslyn, Village of	36,757.00
Glen Ewen, Village of	18,874.00
Glen Harbour, Resort Village of	3,727.00
Glenavon, Village of	22,595.00
Glenside, Village of	9,599.00
Glentworth, Village of	8,822.00
Glidden, Village of	6,588.00
Golden Prairie, Village of	9,065.00
Goodeve, Village of	11,020.00
Goodsoil, Village of	23,122.00
Goodwater, Village of	7,286.00
Govan, Town of	33,091.00
Grand Coulee, Village of	19,973.00
Grandview Beach, Village of	2,957.00
Gravelbourg, Town of	127,900.00
Grayson, Village of	22,028.00
Greig Lake, Resort Village of	3,008.00
Grenfell, Town of	112,221.00
Guernsey, Village of	18,721.00
Gull Lake, Town of	103,765.00
Hafford, Town of	51,386.00
Hague, Village of	59,173.00
Halbrite, Village of	13,371.00
Handel, Village of	6,350.00
Hanley, Town of	37,268.00
Hardy, Village of	4,983.00
Harris, Village of	23,500.00
Hawarden, Village of	13,209.00
Hazenmore, Village of	12,303.00
Hazlet, Village of	14,494.00
Hepburn, Village of	37,265.00
Herbert, Town of	100,600.00
Herschel, Village of	7,621.00
Heward, Village of	7,158.00
Hodgeville, Village of	24,808.00
Holdfast, Village of	24,717.00
Hubbard, Village of	8,959.00
Hudson Bay, Town of	215,565.00
Humboldt, Town of	440,438.00
Hyas, Village of	15,474.00
Imperial, Town of	46,522.00
Indian Head, Town of	176,058.00
Insinger, Village of	5,439.00
Invermay, Village of	31,742.00
Ituna, Town of	83,572.00
Jansen, Village of	20,652.00
Jedburgh, Village of	7,352.00
Kamsack, Town of	236,859.00
Kannata Valley, Village of	4,754.00
Katepwa Beach, Resort Village of	7,321.00
Keeler, Village of	6,043.00
Kelfield, Village of	4,095.00
Kelliher, Village of	31,223.00
Kelvington, Town of	98,966.00
Kenaston, Village of	28,411.00
Kendal, Village of	10,393.00
Kennedy, Village of	26,702.00
Kenosee Lake, Resort Village of	9,989.00
Kerrobert, Town of	117,898.00
Khedive, Village of	7,519.00
Killaly, Village of	12,923.00
Kincaid, Village of	21,152.00
Kindersley, Town of	392,056.00
Kinistino, Town of	77,997.00
Kinley, Village of	7,325.00
Kipling, Town of	87,248.00
Kisbey, Village of	21,431.00
Krydor, Village of	9,907.00
Kyle, Town of	42,975.00
Lafleche, Town of	46,803.00
Laird, Village of	23,388.00
Lake Alma, Village of	11,038.00
Lake Lenore, Village of	29,692.00
Lampman, Town of	60,342.00
Lancer, Village of	14,543.00
Landis, Village of	23,172.00
Lang, Village of	18,804.00

Urban Revenue Sharing — *(Continued)*

General: — (Continued)

Langenburg, Town of	128,450.00
Langham, Town of	125,747.00
Lanigan, Town of	147,099.00
Lashburn, Town of	86,010.00
Leader, Town of	100,960.00
Leask, Village of	37,688.00
Lebret, Village of	20,387.00
Lemberg, Town of	32,600.00
Leoville, Village of	34,944.00
Leross, Village of	10,300.00
Leroy, Town of	47,053.00
Leslie, Village of	7,406.00
Lestock, Village of	33,685.00
Liberty, Village of	12,045.00
Limerick, Village of	15,749.00
Lintlaw, Village of	21,863.00
Lipton, Village of	29,141.00
Lloydminster, City of	414,590.00
Lockwood, Village of	5,723.00
Loon Lake, Village of	30,963.00
Loreburn, Village of	17,300.00
Love, Village of	14,224.00
Loverna, Village of	5,701.00
Lucky Lake, Village of	30,439.00
Lumsden Beach, Resort Village of	2,700.00
Lumsden, Town of	141,140.00
Luseland, Town of	63,007.00
Macklin, Town of	101,771.00
MacNutt, Village of	12,500.00
Macoun, Village of	19,575.00
Macrorie, Village of	13,677.00
Madison, Village of	5,372.00
Maidstone, Town of	101,051.00
Major, Village of	13,273.00
Makwa, Village of	13,528.00
Manitou Beach, Resort Village of	11,615.00
Mankota, Village of	29,192.00
Manor, Village of	34,481.00
Mantario, Village of	4,212.00
Maple Creek, Town of	219,215.00
Marcelin, Village of	20,787.00
Marengo, Village of	9,990.00
Margo, Village of	15,022.00
Markinch, Village of	10,683.00
Marquis, Village of	12,051.00
Marsden, Village of	22,349.00
Marshall, Village of	57,503.00
Martensville, Town of	296,600.00
Maryfield, Village of	34,873.00
Maymont, Village of	21,341.00
Mazenod, Village of	5,553.00
McLean, Village of	19,953.00
McTaggart, Village of	13,421.00
Meacham, Village of	17,048.00
Meadow Lake, Town of	406,990.00
Meath Park, Village of	25,397.00
Medstead, Village of	17,104.00
Melfort, City of	516,043.00
Melville Beach, Resort Village of	2,700.00
Melville, City of	456,626.00
Mendham, Village of	10,453.00
Meota, Village of	20,795.00
Mervin, Village of	16,449.00
Metinota, Resort Village of	3,236.00
Meyronne, Village of	8,193.00
Midale, Town of	52,925.00
Middle Lake, Village of	22,649.00
Milden, Village of	21,273.00
Milestone, Town of	53,372.00
Minton, Village of	13,261.00
Mistatim, Village of	15,666.00
Mistusinne, Resort Village of	3,521.00
Montmartre, Village of	48,638.00
Moose Jaw, City of	3,572,152.00
Moosomin, Town of	228,103.00
Morse, Town of	27,679.00
Mortlach, Village of	27,151.00
Mossbank, Town of	33,774.00
Muenster, Village of	33,495.00
Naicam, Town of	83,225.00
Neilburg, Village of	29,678.00
Netherhill, Village of	8,708.00
Neudorf, Village of	36,057.00
Neville, Village of	11,570.00
Nipawin, Town of	412,627.00
Nokomis, Town of	46,363.00
Norquay, Town of	47,563.00
North Battleford, City of	1,282,067.00
North Portal, Village of	16,485.00
Odessa, Village of	21,846.00
Ogema, Town of	34,655.00
Osage, Village of	5,813.00
Osler, Town of	57,534.00
Outlook, Town of	201,162.00
Oxbow, Town of	112,266.00
Paddockwood, Village of	20,564.00
Palmer, Village of	6,750.00
Pangman, Village of	22,763.00
Paradise Hill, Village of	40,210.00
Parkside, Village of	11,461.00
Paynton, Village of	20,011.00
Pebble Baye, Resort Village of	3,132.00
Pelican Point, Resort Village of	3,521.00
Pelly, Village of	32,136.00
Pennant, Village of	19,034.00
Pense, Village of	42,224.00
Penzance, Village of	10,168.00
Perdue, Village of	30,913.00
Piapot, Village of	10,431.00
Pierceland, Village of	40,794.00
Pilger, Village of	16,103.00
Pilot Butte, Town of	161,155.00
Plato, Village of	4,933.00
Pleasantdale, Village of	8,809.00
Plenty, Village of	16,944.00
Plunkett, Village of	14,347.00
Ponteix, Town of	70,812.00
Porcupine Plain, Town of	96,794.00
Preeceville, Town of	125,438.00
Prelate, Village of	27,732.00
Primate, Village of	9,917.00
Prince Albert, City of	3,251,366.00
Prud'Homme, Village of	19,394.00
Punnichy, Village of	32,332.00
Qu'Appelle, Town of	67,499.00
Quill Lake, Village of	42,914.00
Quinton, Village of	19,120.00
Rabbit Lake, Village of	14,978.00
Radisson, Town of	34,061.00
Radville, Town of	103,378.00
Rama, Village of	15,066.00
Raymore, Town of	58,506.00
Redvers, Town of	78,031.00
Regina Beach, Town of	62,025.00
Regina, City of	15,627,443.00
Rhein, Village of	24,508.00
Richard, Village of	4,970.00
Richmound, Village of	16,897.00
Ridgedale, Village of	14,404.00
Riverhurst, Village of	16,496.00
Robsart, Village of	5,381.00
Rocanville, Town of	80,247.00
Roche Percee, Village of	16,797.00
Rockglen, Town of	46,889.00

Urban Revenue Sharing — *(Continued)*

General: — (Concluded)

Rockhaven, Village of	4,951.00
Rose Valley, Town of	50,655.00
Rosetown, Town of	227,971.00
Rosthern, Town of	142,289.00
Rouleau, Town of	40,768.00
Ruddell, Village of	5,968.00
Rush Lake, Village of	9,837.00
Ruthilda, Village of	6,261.00
Saltcoats, Town of	53,411.00
Salvador, Village of	7,592.00
Sandy Beach, Summer Resort Village of	3,316.00
Saskatchewan Beach, Resort Village of	6,396.00
Saskatoon, City of	15,629,623.00
Sceptre, Village of	16,814.00
Scott, Town of	19,699.00
Sedley, Village of	31,158.00
Semans, Village of	28,014.00
Senlac, Village of	11,114.00
Shackleton, Village of	5,182.00
Shamrock, Village of	8,621.00
Shaunavon, Town of	186,255.00
Sheho, Village of	25,336.00
Shell Lake, Village of	22,138.00
Shellbrook, Town of	124,996.00
Shields, Resort Village of	4,548.00
Silton, Village of	11,256.00
Simpson, Village of	20,729.00
Sintaluta, Town of	18,730.00
Smeaton, Village of	27,402.00
Smiley, Village of	14,492.00
Southey, Town of	62,711.00
Sovereign, Village of	7,971.00
Spalding, Village of	28,299.00
Speers, Village of	10,516.00
Spiritwood, Town of	96,245.00
Spring Valley, Village of	5,532.00
Springside, Village of	56,091.00
Springwater, Village of	7,868.00
Spruce Lake, Village of	10,216.00
Spy Hill, Village of	28,239.00
St. Benedict, Village of	15,880.00
St. Brieux, Village of	33,537.00
St. Gregor, Village of	12,949.00
St. Louis, Village of	41,296.00
St. Victor, Village of	6,913.00
St. Walburg, Town of	78,802.00
Star City, Town of	51,476.00
Stenen, Village of	15,081.00
Stewart Valley, Village of	13,262.00
Stockholm, Village of	32,900.00
Stornoway, Village of	4,115.00
Storthoaks, Village of	14,009.00
Stoughton, Town of	64,406.00
Strasbourg, Town of	73,940.00
Strongfield, Village of	9,323.00
Sturgis, Town of	75,945.00
Success, Village of	7,637.00
Sun Valley, Resort Village of	5,524.00
Sunset Cove, Resort Village of	2,951.00
Swift Current, City of	1,313,456.00
Tantallon, Village of	18,654.00
Tessier, Village of	5,484.00
Theodore, Village of	37,673.00
Thode, Resort Village of	4,856.00
Tisdale, Town of	277,154.00
Tobin Lake, Resort Village of	4,394.00
Togo, Village of	15,593.00
Tompkins, Village of	24,537.00
Torquay, Village of	27,937.00
Tramping Lake, Village of	17,335.00
Tribune, Village of	7,674.00
Tugaske, Village of	17,148.00
Turtleford, Town of	44,408.00
Tuxford, Village of	10,328.00
Unity, Town of	209,262.00
Val Marie, Village of	21,297.00
Valparaiso, Village of	6,124.00
Vanguard, Village of	22,561.00
Vanscoy, Village of	25,938.00
Vawn, Village of	9,167.00
Veregin, Village of	12,001.00
Vibank, Village of	31,267.00
Viceroy, Village of	9,672.00
Viscount, Village of	28,485.00
Vonda, Town of	26,471.00
Wadena, Town of	138,092.00
Wakaw Lake, Resort Village of	2,905.00
Wakaw, Town of	95,868.00
Waldeck, Village of	30,149.00
Waldheim, Town of	78,076.00
Waldron, Village of	6,617.00
Wapella, Town of	39,490.00
Warman, Town of	256,682.00
Waseca, Village of	17,913.00
Watrous, Town of	178,938.00
Watson, Town of	82,127.00
Wawota, Town of	61,904.00
Webb, Village of	9,033.00
Wee Too Beach, Resort Village of	3,265.00
Weekes, Village of	17,015.00
Weirdale, Village of	17,283.00
Weldon, Village of	23,315.00
Welwyn, Village of	16,398.00
West Bend, Village of	4,612.00
West End, Resort Village of	3,527.00
Weyburn, City of	853,502.00
White City, Village of	75,102.00
White Fox, Village of	38,166.00
Whitewood, Town of	95,786.00
Wilcox, Village of	17,798.00
Wilkie, Town of	142,002.00
Willow Bunch, Town of	46,845.00
Willowbrook, Village of	8,098.00
Windthorst, Village of	22,196.00
Wiseton, Village of	18,004.00
Wishart, Village of	19,502.00
Wolseley, Town of	78,062.00
Wood Mountain, Village of	5,548.00
Woodrow, Village of	7,657.00
Wroxton, Village of	7,559.00
Wynyard, Town of	185,734.00
Yarbo, Village of	16,271.00
Yellow Creek, Village of	14,982.00
Yellow Grass, Town of	49,014.00
Yorkton, City of	1,232,706.00
Young, Village of	38,180.00
Zealandia, Town of	13,001.00
Zelma, Village of	8,156.00
Zenon Park, Village of	24,721.00
	$ 66,112,824.00

Fire Protection:

Assiniboia, Town of	$ 3,001.00
Battleford, Town of	3,833.00
Canora, Town of	2,602.00
Esterhazy, Town of	3,083.00
Estevan, City of	10,000.00
Hudson Bay, Town of	2,133.00
Humboldt, Town of	5,089.00
Kamsack, Town of	2,565.00
Kindersley, Town of	4,912.00
Maple Creek, Town of	2,452.00

Urban Revenue Sharing — *(Concluded)*

Fire Protection: — (Concluded)

Martensville, Town of	2,760.00
Meadow Lake, Town of	3,976.00
Melfort, City of	6,078.00
Melville, City of	5,123.00
Moose Jaw, City of	10,000.00
Moosomin, Town of	2,557.00
Nipawin, Town of	4,588.00
North Battleford, City of	10,000.00
Outlook, Town of	2,137.00
Regina, City of	10,000.00
Rosetown, Town of	2,663.00
Saskatoon, City of	10,000.00
Shaunavon, Town of	2,153.00
Swift Current, City of	10,000.00
Tisdale, Town of	3,184.00
Unity, Town of	2,471.00
Warman, Town of	2,455.00
Weyburn, City of	10,000.00
Wynyard, Town of	2,079.00
Yorkton, City of	10,000.00
Payees under $2,000.00	141,427.16
	$ 293,321.16

Recreation:

Payees under $2,000.00	$ 190.00

Grant to The Meewasin Valley Authority

Subvote 29

Statutory Appropriation

Revised Estimate	**$ 830,700.00**	Expenditure	**$ 830,631.52**

Grant to The Wakamow Valley Authority

Subvote 30

Statutory Appropriation

Revised Estimate	**$ 98,301.00**	Expenditure	**$ 98,301.00**

Grants to Municipalities and Organizations for Local Studies and Research

Subvote 33

Revised Estimate	**$ 14,100.00**	Expenditure	**$ 14,000.00**

Grants:

ICURR	$ 11,900.00
Lloydminster Jaycees	2,100.00
	$ 14,000.00

Grants to Municipalities Under The Municipal Transit and Transit Assistance for the Disabled Programs

Subvote 34

Revised Estimate	**$ 3,509,100.00**	Expenditure	**$ 3,509,029.22**

Municipal Transit Assistance:

Creighton, Town of	$ 4,860.00
Moose Jaw, City of	140,292.00
North Battleford, City of	56,127.00
Prince Albert, City of	222,544.00
Regina, City of	700,256.00
Saskatoon, City of	710,564.00
Swift Current, City of	20,431.00
Yorkton, City of	93,444.00
	$ 1,948,518.00

Transit Assistance for the Disabled:

Estevan, City of	$ 6,091.00
Foam Lake, Town of	4,703.27
Hudson Bay, Town of	5,582.59
Humboldt, Town of	4,883.48
Ituna, Town of	3,704.80
Lloydminster, City of	10,811.00
Meadow Lake, Town of	5,869.50

Transit Assistance for the Disabled: — (Continued)

Melfort, City of	6,201.50
Moose Jaw, City of	78,002.83
Moosomin, Town of	8,134.46
Nipawin, Town of	4,910.43
North Battleford, City of	29,383.44
Prince Albert, City of	138,401.22
Regina, City of	702,728.52
Rosthern, Town of	2,193.31
Saskatoon, City of	473,837.51
Shaunavon, Town of	7,203.63
Swift Current, City of	8,314.68
Tisdale, Town of	2,902.87
Weyburn, City of	3,207.18
Wynyard, Town of	6,786.00
Yorkton, City of	21,179.23
Payees under $2,000.00	25,478.77
	$ 1,560,511.22

Northern Revenue Sharing

Subvote 44

Revised Estimate	**$ 5,252,700.00**	Expenditure	**$ 5,252,229.19**

Towns:	
Creighton	$ 235,484.97
La Ronge	301,563.02
Northern Villages:	
Air Ronge	158,633.30
Beauval	210,547.92
Buffalo Narrows	372,693.69
Cumberland House	317,973.38
Denare Beach	235,818.04
Green Lake	254,061.24
Ile a la Crosse	376,572.52
La Loche	566,245.69
Pinehouse	237,407.03
Sandy Bay	305,546.75
Northern Hamlets:	
Cole Bay	69,720.70
Deschambault	127,320.06
Dore Lake	40,768.38
Jans Bay	49,414.72
Michel Village	45,776.24
Missinipe	40,493.46
Patuanak	55,459.68
Northern Hamlets: — (Concluded)	
Pelican Narrows	190,925.36
St. George's Hill	43,472.83
Southend	53,518.64
Stanley Mission	69,606.28
Timber Bay	67,528.25
Turnor Lake	112,521.42
Weyakwin	93,411.77
Wollaston Lake	102,443.75
Northern Settlements:	
Brabant Lake	75,933.48
Camsell Portage	43,184.99
Descharme Lake	41,996.63
Garson Lake	41,956.73
Kinoosao	42,324.76
Sled Lake	40,688.56
Stony Rapids	105,259.40
Sturgeon Landing	41,393.59
Uranium City	70,060.46
Flin Flon Boundary Agreement	14,496.50
	$ 5,252,229.19

Grant to the Wascana Centre Authority

Subvote 48

Statutory Appropriation

Revised Estimate	**$ 877,100.00**	Expenditure	**$ 877,042.00**

Grant to the City of Swift Current for the Chinook Parkway

Subvote 77

Revised Estimate	**$ 103,220.00**	Expenditure	**$ 103,215.00**

To Provide for a Grant to the Saskatchewan Assessment Management Agency

Subvote 79

Statutory Appropriation

Revised Estimate	**$ 6,968,300.00**	Expenditure	**$ 6,968,300.00**

To Provide for a Grant to the Saskatchewan Assessment Management Agency under Section 18(6) of The Saskatchewan Assessment Management Agency Act

Subvote 80

Revised Estimate	**$ 413,640.00**	Expenditure	**$ 413,634.36**

Grants Under the Provincial Capital Fund Program

Subvote 81

Revised Estimate	$ 5,070,100.00	Expenditure	$ 5,068,949.77

Grants:

Aberdeen, Village of	$ 7,200.00
Alida, Village of	8,450.00
Arborfield, Town of	5,500.00
Arcola, Town of	2,450.00
Asquith, Town of	25,350.00
Assiniboia, Town of	112,053.27
Beatty, Village of	5,400.00
Biggar, Town of	12,646.22
Bjorkdale, Village of	5,069.40
Candle Lake, Resort Village of	10,950.00
Canora, Town of	88,900.00
Canwood, Village of	6,584.18
Carnduff, Town of	7,409.20
Chamberlain, Village of	6,800.00
Codette, Village of	2,353.41
Coronach, Town of	51,600.00
Creelman, Village of	3,819.90
Cudworth, Town of	9,439.80
Cut Knife, Town of	31,200.00
Dodsland, Village of	4,940.31
Elfros, Village of	7,916.12
Eston, Town of	70,650.00
Ferland, Village of	3,550.00
Fillmore, Village of	19,800.00
Fort Qu'Appelle, Town of	60,900.00
Gainsborough, Village of	10,647.08
Goodeve, Village of	3,354.63
Govan, Town of	3,509.23
Grand Coulee, Village of	10,400.00
Gravelbourg, Town of	30,358.96
Gull Lake, Town of	25,415.78
Ituna, Town of	9,500.00
Jedburgh, Village of	2,600.00
Kelliher, Village of	19,850.00
Killaly, Village of	5,600.00
Kindersley, Town of	154,093.94
Kyle, Town of	5,163.92
Lafleche, Town of	7,364.32
Laird, Village of	3,858.10
Lake Lenore, Village of	6,801.76
Lashburn, Town of	40,650.00
Lestock, Village of	12,902.35
Liberty, Village of	4,980.00
Lintlaw, Village of	11,700.00
Macoun, Village of	3,098.67
Maidstone, Town of	35,050.00
Manor, Village of	12,266.67
Martensville, Town of	59,767.84
Meadow Lake, Town of	55,106.42
Meath Park, Village of	13,100.00
Melfort, City of	86,264.54
Mendham, Village of	5,450.00
Meyronne, Village of	3,426.17
Moosomin, Town of	79,036.17
Neudorf, Village of	17,744.78
North Portal, Village of	8,200.00
Paradise Hill, Village of	21,050.00
Pierceland, Village of	3,977.74
Pilot Butte, Town of	62,750.00
Quill Lake, Village of	17,738.73
Quinton, Village of	8,450.00
R.M. of Bjorkdale No. 426	2,899.95
R.M. of Cana No. 214	4,300.00
R.M. of Eagle Creek No. 376	4,350.00
R.M. of Humboldt No. 370	3,003.60
R.M. of Lajord No. 128	2,700.00
R.M. of Meadow Lake No. 588	5,600.00
R.M. of Mervin No. 499	4,250.00
R.M. of Sasman No. 336	9,065.58
R.M. of Shellbrook No. 493	7,200.00
R.M. of Tisdale No. 427	2,304.00
R.M. of Willow Creek No. 458	3,278.60
Radisson, Town of	3,278.60
Regina, City of	1,345,498.40
Ridgedale, Village of	5,758.15
Rosetown, Town of	55,466.67
Rosthern, Town of	11,507.99
Saltcoats, Town of	8,649.50
Saskatoon, City of	1,996,399.02
Senlac, Village of	3,522.69
Shamrock, Village of	3,629.53
Spalding, Village of	9,470.00
Spruce Lake, Village of	3,387.44
St. Walburg, Town of	6,000.00
Sturgis, Town of	8,046.36
Tisdale, Town of	29,681.39
Torquay, Village of	6,379.62
Tribune, Village of	2,400.00
Wakaw, Town of	25,750.00
Webb, Village of	4,000.00
Windthorst, Village of	2,180.66
Wiseton, Village of	9,750.00
Zealandia, Town of	5,700.00
Payees under $2,000.00	38,561.01
	$ 5,068,949.77

Payments to The Saskatchewan Property Management Corporation

Subvote 82

Revised Estimate	$ 546,600.00	Expenditure	$ 519,583.13

Rents, Insurance and Utility Services	$ 479,300.00
Postage, Communications, Freight and Express	40,283.13
	$ 519,583.13

Members of the Executive Council

Subvote 83

Statutory Appropriation

Revised Estimate	**$ 28,327.00**	Expenditure	**$ 28,327.00**

Ministers of the Crown	$ 28,327.00
	$ 28,327.00

Total — Urban Affairs $ 94,217,748.32

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

	Salaries	*Travel*
Ahmed, Riazuddin	$ 53,880.00	$ ....
Anderson, James D.	46,590.34	....
Armstrong, Kelly	20,834.46	....
Barna, Earvin D.	29,844.00	....
Barnes, Linda A.	26,054.35	....
Billett, Larry G. E.	32,988.00	....
Bird, Jonas A.	49,656.00	....
Bohay, Steven W.	32,028.00	....
Braaten, Randolph W.	42,336.00	....
Brandan, Nicki N.	26,188.64	....
Brickwell, James E.	53,880.00	....
Budd, Cornelius G.	29,832.00	....
Bzdel, Janet C.	23,003.19	....
Caderma, Serelito C.	36,362.30	....
Clarke, Sheldon L.	42,336.00	....
Counsell, Margaret A.	22,656.00	....
Cowley, D. Hudson B.	37,657.00	....
Croissant, Vonda	30,427.95	....
Davey, Keith W.	39,300.00	....
Davis, Ronald G.	63,873.60	....
Dobersheck, Carol Lynne	27,348.00	....
Edwards, John Dennis	52,013.40	....
Evans, Morley	30,941.63	....
Exner, Dennis B.	38,823.34	....
Fraser, Thomas J.	43,961.63	....
Friesen, Clifford S.	40,802.00	3,365.82
Fry, Barry H.	38,483.38	....
Gallagher, Bruce	20,870.00	2,156.14
Goodwin, Hedy	22,272.00	....
Guy, W. Darrel	43,527.36	2,523.55
Harazny, Donald P.	51,312.00	....
Harland, Isobel	26,684.16	....
Harrison, Jo Anne S.	42,402.37	....
Haskins, Reginald J.	53,516.97	....
Hawes, Darlene G.	22,656.00	....
Hayward, Fern	25,476.00	....
Hazen, Nicholas D.	28,075.42	....
Hendsbee, Sherman M.	29,934.00	....
Hubbard, Gordon	41,745.63	....
Innes, David M.	84,429.24	....
Ketzmerick, Mary Eileen	25,764.00	....
Kilarski, Richard	51,468.00	....
Klein, Hon. Jack C.	28,327.00	8,463.27
Kowalko, Leonard	48,144.50	....
Laliberte, Isidore	21,849.83	....
Lazar, Jean R.	40,626.97	4,172.34
Leitao, Camillo	39,960.00	2,926.52
Lowey, Robert E.	29,844.00	....
Luchuck, Susan A. L.	42,547.95	....
Mackie, Kenneth Edwin	50,460.00	2,449.63
McCutcheon, Henry R.	67,320.00	....
Nanson, John B.	47,340.00	....
Nolte, Kenneth L.	32,856.00	....
Okyere, Kingsley O.	35,791.80	....
Parenteau, Carol	22,656.00	....
Parisien, Norman J.	32,988.00	....
Paul, Gerald James	43,560.00	....
Pawluk, Eileen J.	23,994.25	....
Petersen, Kenneth W.	31,896.00	....
Putzlocher, Lynda A.	23,024.18	....
Raths, Paul F.	23,504.98	....
Rau, Irene	43,140.00	....
Regnier, Beatrice	29,504.00	....
Reiley, Mike W.	27,856.00	....
Ring, Nadine G.	26,977.79	....
Rowe, Calvin M.	24,816.00	....
Schneider, Keith E.	75,000.00	....
Schwindt, Cynthia J.	29,368.65	....
Shaw, Gordon	40,600.00	2,133.58
Silbernagel, Eric E.	45,720.00	....
Stinson, Gerald Deane	61,152.00	....
Tangjerd, Lorne D.	47,340.00	....
Thorhaug, Valerie S.	25,170.40	....
Tilford, Tom	20,754.00	....
Tuchscherer, Rodney L.	29,940.91	....
Wade, John H.	45,264.00	2,101.14
Walker, Lehman O.	57,309.45	....
Wilson, Jay Lynn	30,307.57	....
Wolfenberg, John C.	53,880.00	....
Payees under $20,000.00	317,632.88	....
Other Travel:		
Air Canada	....	12,992.40
Banford, Edward W.	....	4,599.71

Schedule of Payments — *(Concluded)*

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses: — (Concluded)

Other Travel: — (Concluded)

Central Vehicle Agency Revolving Fund	....	6,247.55
Saskatchewan Property Management Corporation	....	92,233.69
Payees under $2,000.00	....	33,565.87
	$ 3,298,659.47	**$ 179,931.21**

Other Expenses:

Brigdens Printers & Publishers	11,150.47
Brown & Associates Advertising Inc.	28,516.46
IBM Canada Ltd	10,983.10
Northern Revenue Sharing Trust Account	5,252,229.19
Pinehouse Airways Ltd	16,106.78
Pitney Bowes of Canada Ltd	11,091.55
Professional Computer Services	31,900.00
Sask Tel — C.M.R.	120,599.68
Saskatchewan Computer Utility Corporation (SaskComp)	28,189.54
Saskatchewan Property Management Corporation	744,090.28
Saskatchewan Public Service Commission	16,102.00
Stevenson, Kellogg, Ernst & Whinney	28,687.40
Xerox Canada Inc.	18,797.00
Payees under $10,000.00	131,366.16
	$ 6,449,719.61

Saskatchewan Heritage Fund Revenue and Expenditure Details

Saskatchewan Heritage Fund

Schedule of Revenue by Division and Source

For the Year Ended March 31, 1988

($ Thousands)

Source	*Resources Division*	*Energy Security Division*	*Environmental Protection Division*	*Agricultural Division*	*Research and Development Division*	*Total 1988*	*Original Estimate 1988*	*Total 1987*	*Original Estimate 1987*
Non-Renewable Resource Revenue									
Coal	$ 18,439	$ –	$ –	$ –	$ –	$ 18,439	$ 17,100	$ 13,557	$ 16,500
Natural Gas	22,178	–	–	–	–	22,178	21,500	21,887	38,240
Oil	347,261	–	–	–	–	347,261	309,300	212,926	510,540
Potash	48,899	–	–	–	–	48,899	35,400	36,982	60,490
Sodium Sulphate	812	–	–	–	–	812	–	1,085	1,180
Uranium	19,718	–	–	–	–	19,718	15,990	17,807	33,340
Other	1,187	–	–	–	–	1,187	2,040	763	720
Total Non-Renewable Resource Revenue	$458,494	$ –	$ –	$ –	$ –	$458,494	$401,330	$305,007	$661,010
Agricultural Lands Revenue									
Land Sales	$ –	$ –	$ –	$ 7,758	$ –	$ 7,758	$ 7,140	$ 6,490	$122,319
Lease Revenue	–	–	–	11,661	–	11,661	9,700	9,836	2,100
Interest and Other	–	–	–	1,242	–	1,242	–	1,174	–
Total Agricultural Lands Revenue	$ –	$ –	$ –	$ 20,661	$ –	$ 20,661	$ 16,840	$ 17,500	$124,419
Investment Revenue									
Dividends from Crown Corporations	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –
Interest	233	10,329	629	56	4,414	15,661	10,200	10,200	11,904
Other	–	–	–	–	130	130	–	–	–
Total Investment Revenue	$ 233	$ 10,329	$ 629	$ 56	$ 4,544	$ 15,791	$ 10,200	$ 10,200	$ 11,904
Other Revenue	$ –	$ –	$ –	$ –	$ 32	$ 32	$ –	$ 43	$ –
Total Revenue	$458,727	$ 10,329	$ 629	$ 20,717	$ 4,576	$494,978	$428,370	$332,750	$797,333

Saskatchewan Heritage Fund

Schedule of Revenue Details by Source

For the Year Ended March 31, 1988

Non-Renewable Resource Revenue		
Coal		
Coal Royalties	$ 14,166,668	
Freehold Coal Tax	3,734,913	
Other Coal Revenues	537,194	$ 18,438,775
Oil and Natural Gas		
Oil and Gas Royalties	$ 223,314,402	
Freehold Oil Production Tax	61,434,492	
Oil Well Income Tax	1,004,371	
Bonus Bids and Related Revenues	75,322,341	
Other Oil and Gas Revenue	6,682,849	
Enhanced Oil Recovery Revenues	1,568,256	
Delayed Payment Charges	112,770	369,439,481
Potash		
Potash Royalties	$ 11,614,964	
Potash Base Payments	25,013,191	
Potash Graduated Payments	11,783,442	
Other Potash Revenues	271,201	
Delayed Payment Charges	216,731	48,899,529
Sodium Sulphate		
Sodium Sulphate Royalties	$ 795,867	
Other Sodium Sulphate Revenues	16,248	812,115
Uranium		
Uranium Royalties — Basic	$ 18,584,431	
Uranium Royalties — Graduated	1,133,085	19,717,516
Other		
Quarrying Royalties and Other Revenues	$ 121,254	
Salt Royalties and Other Revenues	311,267	
Metallic Mineral Rentals and Other Revenues	752,566	
Delayed Payment Charges	1,865	1,186,952
Total Non-Renewable Resource Revenue		$ 458,494,368
Agricultural Lands Revenue		
Land Sales		$ 7,757,844
Land Leases		11,681,197
Interest and Other		1,241,904
Total Agricultural Lands Revenue		$ 20,680,945
Investment Revenue		
Interest		$ 15,640,885
Other		129,717
Total Investment Revenue		$ 15,770,602
Other Revenues		$ 32,038
Total Saskatchewan Heritage Fund Revenue		$ 494,977,953

Saskatchewan Heritage Fund

Schedule of Appropriation and Expenditure by Vote

For the Year Ended March 31, 1988

($ Thousands)

Vote	Division/Department	Original Estimate	Special Warrants	Revised Estimate	Actual 1988	Under Expended	Accounts Payable	(Over Committed) Under Committed
Resource Division								
1	Energy and Mines	$ 2,697	$ 190	$ 2,887	$ 2,877	$ 10	$ –	$ 10
12	Finance	370,000	–	370,000	370,000	–	–	–
		$372,697	$ 190	$372,887	$372,877	$ 10	$ –	$ 10
Energy Security Division								
47	Energy and Mines	$ 3,086	$ 1,525	$ 4,611	$ 4,606	$ 5	$ –	$ 5
		$ 3,086	$ 1,525	$ 4,611	$ 4,606	$ 5	$ –	$ 5
Agricultural Division								
50	Agriculture	$ 38,800	$ –	$ 38,800	$ 34,007	$4,793	$ –	$4,766
		$ 38,800	$ –	$ 38,800	$ 34,007	$4,793	$ –	$4,766
Research and Development								
56	Science and Technology	$ 829	$ –	$ 829	$ 716	$ 113	$ –	$ 113
		$ 829	$ –	$ 829	$ 716	$ 113	$ –	$ 113
	Total Expenditure	$415,412	$ 1,715	$417,127	$412,206	$4,921	$ –	$4,894

Saskatchewan Heritage Fund

Schedule of Appropriation and Expenditure by Subvote

For the Fiscal Year Ended March 31, 1988

		Appropriation							
Vote-Subvote	Department and Activity	Original Estimate	Special Warrant	Virement	Revised Estimate	Expenditure	Under Expended	Accounts Payable**	(Over Committed) Under Committed
Resources Division — Ordinary Expenditure									
1	**Energy and Mines**								
4	Compensation Payments Pursuant to Section 33 of The Oil and Gas Conservation, Stabilization and Development Act for Oil Rights acquired by the Crown	$ 2,060,000	$ 190,000	$ 140,000	$ 2,390,000	$ 2,389,907	$ 93	$	$
7	Interest on Refunds of Taxes	10,000	......	25,000	35,000	34,670	330		
8	Payments Required Under the Trust Certificates Attached to Mineral Titles Transferred to the Crown in Lieu of Taxes	305,000	......	(175,000)	130,000	122,330	7,670		
9	Payments Pursuant to the Canada-Saskatchewan Economic and Regional Development Agreement	322,000	......	10,000	332,000	330,036	1,964		
	Total — Energy and Mines	$ 2,697,000	$ 190,000	$	$ 2,887,000	$ 2,876,943	$ 10,057	$ 376	$ 9,681
12	**Finance**								
1	Payment of Dividend to Consolidated Fund	$ 370,000,000	$	$	$ 370,000,000	$ 370,000,000	$	$	$
	Total — Finance	$ 370,000,000	$	$	$ 370,000,000	$ 370,000,000	$	$	$ ......
Energy Security Division — Ordinary Expenditure									
47	**Energy and Mines**								
3	Research Grants	$ 25,000	$	$ (21,000)	$ 4,000	$ 4,000	$	$	$
5	Payments Pursuant to the Canada-Saskatchewan Heavy Oil Agreement	1,000,000		(615,000)	385,000	384,578	422		
10	Administration Expenses of the Canada-Saskatchewan Agreements and Other Energy Programs	200,000		(70,000)	130,000	127,742	2,258		
11	Payments Pursuant to the Canada-Saskatchewan Heavy Oil and Fossil Fuel Research, Development and Demonstration Agreement	1,861,000	1,525,000	706,000	4,092,000	4,089,760	2,240		
	Total — Energy and Mines	$ 3,086,000	$ 1,525,000	$	$ 4,611,000	$ 4,606,080	$ 4,920	$	$ 4,920

Saskatchewan Heritage Fund

Schedule of Appropriation and Expenditure by Subvote

For the Fiscal Year Ended March 31, 1988

Vote-Subvote	Department and Activity	*Appropriation*							
		Original Estimate	*Special Warrant*	*Virement*	*Revised Estimate*	*Expenditure*	*Under Expended*	*Accounts Payable***	*(Over Committed) Under Committed*
	Agricultural Division — Ordinary Expenditure								
50	**Agriculture**								
1	Payment of Interest Rebates Pursuant to The Farm Purchase Program Act	$ 19,150,000	$	$	$ 19,150,000	$ 16,979,225	$ 2,170,775	$	$
2	Payment to Cover the Deficiency of Land Bank Lease Fees in Meeting the Interest Costs Owing on Transferred Land Bank Land	11,000,000	......	......	11,000,000	8,585,999	2,414,001		
3	Grants for Agricultural Lessees' Share of Compensation and Rental Payments for Surface Leases	650,000	......	......	650,000	578,708	71,292		
4	Refunds Pursuant to The Farmers' Oil Royalty Refund Act	8,000,000	......	......	8,000,000	7,863,033	109,600		
	Total — Agriculture	$ 38,800,000	$	$	$ 38,800,000	$ 34,006,965	$ 4,765,668	$	$ 4,765,668
	Research and Development Division — Ordinary Expenditure								
56	**Science and Technology**								
1	Payments for Research and Development	$ 601,000	$	$ 211,000	$ 812,000	$ 704,511	$ 107,489	$	$
2	Grants Pursuant to the Canada-Saskatchewan Subsidiary Agreement on Advanced Technology	228,000		(211,000)	17,000	11,190	5,810		
	Total — Science and Technology	$ 829,000	$	$	$ 829,000	$ 715,701	$ 113,299	$	$ 113,299
	Total — Saskatchewan Heritage Fund Expenditure	$ 415,412,000	$ 1,715,000	$	$ 417,127,000	$ 412,205,689	$ 4,893,944	$ 376	$ 4,893,568

Saskatchewan Heritage Fund Details of Expenditure

Saskatchewan Heritage Fund

Resources Division

Ordinary Expenditure

Energy and Mines

Compensation Payments Pursuant to Section 33 of The Oil and Gas Conservation Stabilization and Development Act for Oil Rights Acquired by the Crown

Subvote 4

Revised Estimate	**$ 2,390,000.00**	Expenditure	**$ 2,389,906.82**
Compensation Payments			$ 2,389,906.82
			$ 2,389,906.82

Interest on Refunds of Taxes

Subvote 7

Revised Estimate	**$ 35,000.00**	Expenditure	**$ 34,670.44**
Refunds and Remissions			$ 34,670.44
			$ 34,670.44

Payments Required under the Trust Certificates attached to Mineral Titles transferred to the Crown in lieu of Taxes

Subvote 8

Revised Estimate	**$ 130,000.00**	Expenditure	**$ 122,330.23**
Compensation Payments			$ 122,330.23
			$ 122,330.23

Payments Pursuant to the Canada-Saskatchewan Economic and Regional Development Agreement

Subvote 9

Revised Estimate	**$ 332,000.00**	Expenditure	**$ 330,035.78**
Professional and Technical Services			$ 64,187.64
Rents, Insurance and Utility Services			39,157.22
Advertising and Printing Related Expenses			1,051.10
Repairs and Maintenance			9,565.01
Travelling Expenses			39,316.34
Postage, Communications, Freight and Express			3,367.96
Contractual Services			139,244.03
Stationery and Office Supplies			687.68
Scientific and Educational Supplies			3,350.87
Medical and Hospital Supplies			140.01
Provisions and Business Expenses			10,451.07
Coal, Wood and Other Fuels			131.19
Vehicle and Equipment Operating Expenses			546.20
Maintenance and Construction Materials			1,617.27
Miscellaneous Materials and Supplies			5,650.19
Miscellaneous			80.03
Office Equipment			512.48
Educational, Scientific and Recreational Equipment			9,598.32
Construction, Farm Maintenance Equipment			584.22
Miscellaneous Property			796.95
			$ 330,035.78

Total — Energy and Mines	**$ 2,876,943.27**

Energy and Mines — *(Concluded)*

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

Other Travel:	
Air Canada	$ 3,888.00
Athabasca Camp & Outside River Lodge	6,047.80
Canadiana Sports Ventures Inc.	5,200.00
Saskatchewan Property Management Corporation	13,189.18
Thompson's Camps Inc.	3,985.05
Payess under $2,000.00	7,006.31
	$ 39,316.34

Other Expenses:

American Metal Climax Foundation Inc.	$ 13,924.02
Canada Trust Company	14,620.07
Canadian National Railways	405,404.50
Canpar Holdings Ltd.	34,670.44
Dome Petroleum Ltd.	664,701.42
Dura Petroleums Ltd.	18,193.02
Industrial Incomes Ltd.	16,259.35
Minerals Ltd.	119,274.50
Musketeer Energy Ltd.	215,268.99
National Trust Co.	76,142.85
Nipawin Air Services Ltd.	17,466.55
North American Royalties Inc.	14,101.42
Osprey Wings Ltd.	10,752.40
PanCanadian Petroleum Ltd.	88,359.49
Petro-Canada Enterprises Inc.	71,490.80
Saganski, Paul	15,922.50
Saskatchewan Oil & Gas Corp.	63,112.60
Sceptre Resources Ltd.	24,583.27
Scurry Rainbow Oil Ltd.	600,876.58
Slimmon, William L.	38,695.00
Uhrich, Terri L.	30,900.00
University of Kansas Centre for Research Inc.	13,500.00
University of Regina	37,515.00
Vanguard Petroleums Ltd.	22,084.45
Payees under $10,000.00	209,807.71
	$ 2,837,626.93

Finance

Payment of Dividend to Consolidated Fund

Subvote 1

Revised Estimate .... **$ 370,000,000.00**

Expenditure .... **$ 370,000,000.00**

Total — Finance .... **$ 370,000,000.00**

Energy Security Division

Ordinary Expenditure

Energy and Mines

Research Grants

Subvote 3

Revised Estimate	$ 4,000.00	Expenditure	$ 4,000.00

Grants:

Info-Tech	$ 2,500.00
Payees under $2,000.00	1,500.00
	$ 4,000.00

Payments Pursuant to the Canada-Saskatchewan Heavy Oil Agreement and Other Energy Programs

Subvote 5

Revised Estimate	$ 385,000.00	Expenditure	$ 384,578.45

Professional and Technical Services	$ 384,578.45
	$ 384,578.45

Administration Expenses of the Canada-Saskatchewan Agreements and Other Energy Programs

Subvote 10

Revised Estimate	$ 130,000.00	Expenditure	$ 127,741.76

Professional and Technical Services	$ 74,510.96
Advertising and Printing Related Expenses	15,442.85
Repairs and Maintenance	278.25
Travelling Expenses	27,454.68
Postage, Communications, Freight and Express	2,706.00
Computer and Word Processing Related Expenses	1,284.17
Contractual Services	4,459.15
Stationery and Office Supplies	109.65
Scientific and Educational Supplies	451.73
Provisions and Business Expenses	840.51
Miscellaneous	22.00
Miscellaneous Materials and Supplies	181.81
	$ 127,741.76

Payments Pursuant to the Canada-Saskatchewan Heavy Oil and Fossil Fuel Research, Development and Demonstration Agreement

Subvote 11

Revised Estimate	$ 4,092,000.00	Expenditure	$ 4,089,760.03

Professional and Technical Services	$ 4,089,760.03
	$ 4,089,760.03

Total — Energy and Mines	**$ 4,606,080.24**

Energy Security Division — *(Concluded)*

Schedule of Payments

Reported by Payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more. (b) Other Expenses of $10,000 or more. (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities and Travel, Sustenance and Vehicle Expenses:	*Other Travel*
Air Canada	$ 16,822.64
McFadyen, Danny L.	4,544.26
Receiver General for Canada — Energy, Mines and Resources	2,817.56
Wilson, Malcolm A.	2,754.30
Payees under $2,000.00	515.92
	$ 27,454.68

Other Expenses:	
Bondell Enhanced Recovery Inc.	$ 102,147.25
Coal Mining Research Centre	12,469.07
Dome Advertising Ltd.	11,658.11
Dome Petroleum Ltd.	398,215.89
Husky Oil Operations Ltd.	180,000.00
J. D. Mollard & Associates Ltd.	43,280.21
Lobbe Technologies Ltd.	155,685.68
Murphy Oil Co. Ltd.	23,560.00
Norwest Resource Consultants Ltd.	56,671.12
Nova, An Alberta Corp.	42,979.07
Page Petroleum Ltd.	25,332.20
Quantalytics Inc.	34,600.47
Saskatchewan Research Council	774,620.35
Sceptre Resources Ltd.	2,313,000.00
University of Calgary	58,900.00
University of North Dakota	63,305.13
University of Regina	171,168.23
University of Saskatchewan	23,310.00
Winestock Petroleum Consulting Ltd.	25,865.49
Payees under $10,000.00	57,857.29
	$ 4,574,625.56

Agricultural Division
Ordinary Expenditure

Agriculture

Payments of Interest Rebates Pursuant to The KTP Farm Purchase Program Act

Subvote 1

Revised Estimate .... **$ 19,150,000.00**

Expenditure .... **$ 16,979,224.68**

Grants:

Acton, Brian D.	$ 3,270.62
Acton, Robert James	11,645.55
Acton, Scott Michael	4,751.62
Adair, Barry	3,103.00
Agar, Glenn	7,025.78
Ahrens, James W.	6,857.88
Aichele, Elmer	2,107.10
Aichele, Kenneth	2,107.10
Aitken, Earl B.	4,931.31
Ake, Michele J.	3,659.41
Akre, Alan Munro	8,073.56
Akre, Leland A.	2,031.30
Akre, Robert	7,795.16
Alberts, Darrell M.	2,843.82
Alexander, Bradley A.	11,326.40
Allan, Norma	5,038.53
Allemand, Robert	2,415.50
Allen, Ernest	5,030.48
Allen, Kevin	3,095.94
Allen, Mel	2,234.63
Alliban, Dale	5,903.90
Almasi, Dale	3,363.60
Almasi, Lorne	3,363.60
Almond, Duane	8,252.94
Amonson, Henry L.	3,519.21
Amy, Blake Dean	2,886.92
Anaka, Warren Michael	4,518.14
Anderson, Brent	6,527.30
Anderson, David L.	14,529.24
Anderson, Derrick Gordon	5,640.18
Anderson, Dwayne	6,761.37
Anderson, Garnet Lynn	6,500.16
Anderson, Gary	3,130.42
Anderson, Gerald Robert	2,662.48
Anderson, Mark C.	4,335.30
Anderson, Murray R.	9,030.30
Anderson, Richard L.	8,294.11
Anderson, Robert L.	11,519.76
Anderson, Ryan A.	5,675.30
Andre, Dennis	2,447.98
Andreas, Patrick W.	7,995.17
Andreas, Thomas S.	7,597.18
Andrews, Kim	14,069.58
Andrews, Reginald T.	6,224.60
Andrews, Stanley John	6,224.60
Andrews, Todd	12,169.97
Andries, Jerome L.	3,617.34
Anton, James J.	2,325.78
Antoneshyn, Dale	2,286.18
Antony, Douglas B.	13,607.24
Appleton, Kent	5,399.84
Arendt, William A.	3,386.34
Armbruster, Joseph	2,037.16
Armstrong, Darrell G.	11,064.84
Armstrong, David	2,625.82
Armstrong, J. Patrick	2,508.83
Arnal, Clifford Jr.	8,524.22
Arnal, Tom	3,395.06
Arndt, Eldon V.	4,330.38
Arnelien, Danny C.	6,500.16
Arnestad, Peter	2,725.38
Arnold, S. D.	2,486.65
Arthur, Allan	10,685.67
Arthur, Laughlin	7,123.78
Artymowicz, Harry	2,385.36
Aschenbrener, Brian Miles	8,937.72
Ashworth, Bradley	3,687.70
Ashworth, Douglas	9,150.38
Ashworth, Kelly	10,028.40
Askin, Timothy G.	2,492.96
Aspinall, Raymond E.	5,949.27
Atkinson, Daryl	7,836.88
Atkinson, Lawrence Bryan	3,165.18
Auger, Edward W.	2,417.22
Austin, Ross W.	2,108.68
Austman, Jeffrey	8,034.48
Axness, David	2,481.13
Baber, Daniel	3,044.57
Baber, Douglas N.	2,005.46
Bachman, Brian	3,708.10
Bachman, Gary C.	5,248.14
Bachman, Mel	3,708.10
Bachman, Richard Roy	9,038.30
Bacon, Keith	3,404.22
Badinski, Keith A.	6,128.99
Badinski, Lionel	5,829.82
Baerg, Larry and Baerg, Evelyn	2,090.20
Baerg, Toby A.	2,975.05
Bagshaw, Kelvin	21,365.54
Bahm, Glen Michael	3,387.38
Bailey, David	5,452.28
Bailey, Donald J.	2,678.16
Bailey, Jeff	2,889.82
Bailey, Wayne G.	2,031.30
Baker, Kim	3,420.88
Baker Terry F.	13,599.86
Balogh, Ken and Balogh, Gabrielle	5,592.34
Bangs, Warren J.	6,500.16
Bank, Ronald C.	7,646.97
Bannerman, Larry and Bannerman, Gisele	9,251.38
Bannerman, Robert C.	9,394.50
Barbour, Dallas E.	3,438.74
Baril, Raymond	3,155.99
Barlow, Lance	6,051.06
Barnett, Allan G.	3,421.84
Barr, Darcy G.	4,875.12
Barros, Tony Lee	3,158.73
Bartel, Ronald M.	2,617.58
Barth, Dale	5,281.38
Barth, Marvin	5,281.38
Barton, Barry H.	4,866.26

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Barton, Darryl Kevin	5,358.80
Bartsch, Reg	3,916.60
Bashutsky, Jody M.	7,498.94
Bashutsky, Raymond S.	3,021.24
Basset, Blair	2,099.42
Bateman, Colin B.	12,907.58
Batty, Alan Scott	9,500.26
Batty, Bruce Norton	11,164.23
Batty, Glenn George	6,761.94
Bauche, Bernard J.	3,041.40
Baudu, Rene	4,437.46
Baumann, Rudolph O.	2,231.80
Baumgartner, Kenneth George	3,323.42
Baxter, Byard Arnold	4,950.34
Bayda, Joseph M.	3,734.70
Bayer, Montell Lane	2,304.82
Bazeley, Warren	3,121.68
Beare, Roderick Ivan	4,397.40
Beattie, Brian	3,158.64
Beatty, Robert G.	7,619.25
Beaujot, Pat	3,313.59
Beaulieu, Colin	2,507.56
Beauregard, G. J.	11,010.44
Beaven, Douglas W.	5,288.18
Beaven, John C.	3,231.74
Bechard, Arnold	3,906.30
Bechard, Blair F.	6,139.58
Bechard, Kenneth C.	5,619.92
Becker, Earl Russell	11,550.72
Becker, Trent	2,437.56
Bedard, Denis Roger	4,503.72
Bedwell, Mark	5,067.72
Beeching, Lloyd J.	2,614.73
Beierbach, Garland R.	4,430.04
Beierle, Allan	3,551.04
Beierle, Calvin J.	5,249.26
Beingessner, James A.	12,926.96
Bekker, Steven W.	3,345.56
Belbeck, Russell Clayton	7,219.20
Belinda, Lydia	3,696.95
Beliveau, Roy	2,856.10
Bell, Curtis James	6,090.05
Bell, Larry C.	4,786.68
Bell, Michael Darren	8,405.80
Bell, Murray	9,078.35
Bell, Randall W.	4,967.21
Bell, Russell	4,063.26
Bellefeuille, Richard M.	2,618.15
Bender, Darren Cameron	5,516.44
Bender, Jacob G.	3,294.76
Bender, Kevin G.	2,054.98
Bendig, Robert	2,566.84
Bennett, Dale A.	8,551.86
Bennett, Dean	4,839.57
Benson, Lorne R.	2,217.00
Berchiminsky, Leon A.	3,730.38
Berday, Tim P.	2,640.68
Berezny, Taras	2,389.41
Berezny, Terrance A.	4,069.50
Berg, Daniel, M.	8,596.83
Berg, Garnet E.	4,671.98
Bergen, Garry George	2,541.44
Berger, Darcy	2,663.74
Bergman, Dennis P.	3,128.20
Bergman, Larry	2,864.18
Berlinic, Ivan	7,965.60
Berlinic, J. Wade	5,310.40
Berlinic, Robert	2,017.02
Bernadet, Craig	2,122.34
Bernauer, Leslie Arnold	3,136.50
Bernhardt, Ray	3,111.30
Berscheid, Arnold and Berscheid, Brian	4,699.62
Berscheid, Brian and Berscheid, Arnold	4,699.60
Berscheid, Eric	6,799.92
Berscheid, Glen	2,444.64
Bert, Eugene	3,666.58
Bertoia, Kim	3,700.56
Bertrand, Paul and Bertrand, Michel	2,359.35
Besplug, Douglas P.	4,358.68
Besplug, Francis and Besplug, Lee Ann	3,095.08
Bessette, Glen Raymond	2,216.43
Betker, George	2,138.93
Bettschen, David G.	4,114.84
Beutler, Brian R.	2,338.26
Beutler, Garry A.	3,859.46
Beutler, Lloyd	4,158.64
Bevan, Robert and Bevan, Bonnie	3,407.31
Bewcyk, Gordon	2,111.06
Beyko, Peter J.	2,963.32
Bidaux, Paul M.	2,805.01
Biehn, Eric J.	3,307.93
Bigalky, Wayne	8,646.21
Billard, Rodney	4,119.05
Billett, Lesley J.	4,363.09
Bilous, Kenneth M.	4,670.30
Bindig, Dale Eric	8,908.54
Bissonnette, Gilles Henry	12,239.88
Bitz, John David	2,924.17
Bjorklund, David L.	7,424.14
Bjornson, Gregory P.	3,677.30
Blackwell, Brent	2,041.06
Blackwell, Byron L.	7,109.54
Blair, Scott T.	2,539.73
Blanc, Douglas D.	3,160.88
Blanke, Jerry M.	2,799.00
Blaquiere, Gilbert J.	4,562.46
Blaschuck, Randy Walter	2,465.54
Blaschuck, Terrence Dean	2,465.54
Blaser, Lawrence L.	4,499.36
Blayone, Garry	4,686.78
Blenkiron, Rodney	2,517.44
Blerot, Dwayne A.	5,731.22
Blerot, Dwight H.	3,686.90
Blerot, Gerald W.	2,146.46
Blight, Robert	4,286.18
Block, Donavon	2,296.82
Block, Elloyd F.	5,374.14
Block, Ricky	4,809.26
Block, Stewart R.	3,412.58
Bloom, Lynn Arthur	3,820.82
Blosser, Ken	2,112.40
Blott, William H. K.	6,229.42
Blouin, Norman	5,990.24
Blyth, Gregory Bruce	4,047.76
Boechler, Andrew	5,222.42
Boehm, Kim	3,502.36
Bohlken, Duane A.	6,093.90
Bohn, Dale Warren	5,750.00
Boire, Alain	7,217.30
Boire, Donald	7,217.30
Bolan, Brent and Bolan, Rhonda	8,997.38
Bold, Danny Edward	3,572.12
Bolianatz, Neal C.	5,614.52
Boll, Kevin J.	7,982.35
Boll, Rod M.	7,982.35
Bollefer, Dean	5,796.12
Bolt, Darrell L.	2,031.30
Bolton, Vince	6,659.29
Bolz, Kevin E. C.	3,825.64
Bomboir, Garry	5,259.56

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Bone, David Y.	3,641.00
Bonokoski, Gerald P.	10,730.32
Bonsor, Lorne Scott	2,661.08
Boon, Garry	2,332.04
Bork, Mervin C.	3,723.32
Borsheim, Wesley Roy	4,034.04
Borstmayer, Darren	4,498.00
Borstmayer, Perry	3,064.62
Borstmayer, Thomas M.	3,128.80
Borstmayer, Todd	2,502.24
Bosch, Lee J.	7,109.54
Bouchard, James	2,231.80
Bouchard, Paul D.	3,745.05
Bourgeois, Daniel Jean-Baptist	10,335.90
Bourgeois, Denis	8,734.35
Bourgeois, Gilles D.	14,143.86
Bourgeois, Marcel	8,734.35
Bourlon, Gerard E.	2,727.68
Boutaud, Leon J.	2,549.00
Boutin, Alain	5,241.22
Boutin, Charly	2,079.26
Boutin, Emile Pierre	3,807.94
Boutin, Leo	5,241.22
Boutin, Roland	5,241.22
Boxall, James K.	5,115.32
Boxall, Robert Keith	2,319.78
Boyenko, James	6,788.22
Boyes, Douglas John	6,334.42
Boyes, Mark Ian	2,292.50
Boyes, Thomas A.	2,616.20
Boyko, Marvin Douglas	3,329.06
Boyle, Dan	4,272.86
Boyle, Thomas F.	4,615.00
Bradley, Hugh R.	3,453.18
Brady, Randy R.	11,470.47
Brandon, Gregory Lee	7,981.44
Brash, Russell	2,008.62
Braun, Dallas C.	6,036.98
Braun, Trevor	2,986.24
Brautigam, Leslie N.	3,215.82
Breitkreuz, Marvin	2,413.94
Brenner, Donald and Brenner, Elaine	4,145.50
Breton, Jerry Paul	4,183.30
Bridge, Murray and Bridge, Thomas	4,723.62
Bridge, Thomas and Bridge, Murray	4,723.62
Brillon, Kerry L.	2,751.16
Brinkman, Dale W.	12,571.96
Brinkman, Kenneth V	10,019.02
Brinkman, Monica M	5,876.56
Bristow, Gregory R.	10,400.24
Broeder, Michael	3,250.02
Brooker, Stephen	5,592.97
Brooks, Donald	9,488.70
Brooks, Wesley A.	6,715.44
Brown, Charles	3,006.32
Brown, Daniel J., Brown, Kenneth J.	4,267.56
Brown, Dwayne S.	4,468.86
Brown, Grant	3,258.70
Brown, Jeffrey A.	2,301.90
Brown, Kenneth Gordon	2,789.20
Brown, Kenneth J. and Brown, Daniel J.	4,267.56
Brown, Lyle	6,160.10
Brown, Murray G.	3,775.00
Brown, Ray M.	2,437.56
Brown, Richard James	3,504.87
Brown, Sherman	2,691.26
Brownell, Kevin Don	5,606.86
Brownlee, Scott	5,731.22
Bruce, David M.	4,707.24
Bruneau, Michel Denis	7,460.76
Bruynooghe, Gary Cyril	2,365.34
Bryson, Bruce	2,719.36
Bryson, Gregory	3,213.07
Buckler, Neil W	6,712.82
Bugyi, Gregory and Bugyi, Kevin	3,348.26
Bugyi, Kevin and Bugyi, Gregory	3,348.26
Buhr, Kent	2,928.47
Buium, Fred	2,224.72
Buller, Bruce	8,168.94
Bunn, Sterling Kenneth	2,292.50
Bunnah, Christie	2,315.50
Burnett, Garth	2,594.66
Burns, Raymond	2,222.82
Burns, Raymond and Burns, Sharon	3,346.02
Bursaw, Russell Edwin	3,186.24
Burtnick, Kevin	6,330.32
Burton, Brian L.	3,439.42
Burton, Francis	3,669.61
Busch, Craig	2,478.84
Busse, Craig M.	3,868.28
Bussiere, Maurice R.	2,099.26
Buttinger, Richard	5,154.69
Bye, Gerald	6,807.76
Byrne, Keith L.	4,294.28
Byrne, William B.	4,194.98
Cairns, Garry	8,848.20
Cairns, Gordon	6,287.46
Cairns, Wesley	3,121.48
Cameron, Douglas R.	9,536.22
Campbell, Blair	4,734.80
Campbell, Bruce M.	2,429.58
Campbell, Heather A.	3,727.92
Campbell, Howard L.	4,704.48
Campbell, Larry Donald	3,025.54
Campbell, Laurie J. E.	4,168.08
Campbell, Murray J.	2,343.78
Campbell, Robert A.	2,661.42
Cann, William Elmer	4,257.96
Cannon, Gordon	3,851.34
Carles, Claude Gilbert	2,362.02
Carlier, Gail Jean	2,236.16
Carlier, Gail Jean	5,249.04
Carlson, Brian	4,523.22
Carlson, Douglas J.	4,287,61
Carlson, Jeffrey William	4,835.60
Carlson, Lorne	4,742.07
Carlson, Patricia	5,674.03
Carlton, Stanley Daryl	2,394.76
Carpenter, Doug	6,813.10
Carrobourg, Roland	4,138.07
Carter, Russell H.	6,112.74
Casey, Douglas Keith	3,522.28
Casey, Patrick Lawrence	3,186.24
Caswell, Larry Wayne	8,726.82
Catley, Mark Robert	3,903.91
Ceslak, Dean	2,997.52
Cey, Roger	3,764.00
Chabot, Mark	4,170.37
Chabot, Robert	2,197.79
Challoner, Garfield A.	3,063.96
Charnetski, Dwight	2,011.63
Charteris, Wayne A.	3,807.72
Chatfield, Murray	2,052.58
Chatterson, Rodney	10,418.38
Chelew, John	9,329.72
Chermcora, Jerry P.	2,040.12
Cherneski, Blair	3,282.72
Chernishenko, A. R.	2,637.00
Chesney, Lane and Chesney, Elaine	2,912.22
Chessall, Barry K.	2,408.04
Cheveldayoff, Daniel J.	2,178.44
Cheveldayoff, Russell	7,259.56

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Chevrier, Alain L.	5,367.43
Chevrier, Denis	5,367.43
Ching, Glenn M.	8,704.02
Chinski, Julian	2,092.24
Chomistek, Daniel A.	2,345.62
Chomistek, Patrick D.	2,056.94
Chomyshen, Douglas	3,285.90
Chomyshen, Paul	3,285.90
Chovin, Charles B.	3,245.22
Chovin, Randy Merle and Chovin, Sandra Marie	2,209.74
Christal, James	20,110.11
Christensen, Joel	2,590.75
Christianson, Vernon Alvin R.	4,035.90
Christie, William and Christie, Joan	4,413.38
Christoph, K.	4,386.26
Christopherson, B. Todd	8,447.04
Christopherson, Clifford	3,124.52
Clark, Leroy A.	7,217.30
Clark, Matt Dwaine	5,010.00
Clearwater, Don	3,475.35
Clements, Gordon and Clements, Marie	5,088.20
Cleveland, Laural D.	4,569.10
Coben, Earl W.	2,163.48
Coben, Lloyd	2,865.58
Coburn, Todd J.	5,820.56
Cochet, Laurent E.	2,640.68
Coffin, Bryce E.	4,723.32
Cojocar, Jeffrey	2,950.65
Colliness, Daniel A.	13,599.86
Conacher, Dale	3,891.80
Conacher, Earl R.	3,523.10
Conacher, Keith	3,891.80
Conan, Guy Marc Jean	9,840.60
Conly, Douglas and Conly, Dorothy	4,235.74
Connick, Donald	10,262.40
Connor, David and Connor, Brigitte	9,495.50
Connor, David Glen	4,956.37
Connor, Dennis	2,674.87
Connor, Duane Vernon	4,956.37
Cook, David M.	3,334.46
Cook, Heather D.	11,003.96
Cooper, Ronald	3,465.20
Coopersmith, Clark	15,503.84
Coopersmith, Dwight	15,503.84
Corbin, Lonnie G.	3,580.72
Corbin, Timothy	4,463.60
Corcoran, Donald P.	4,673.15
Corcoran, Ralph	7,479.80
Corcoran, Tim	10,771.08
Cornea, Arnold Booker	2,731.66
Cote, John D.	14,330.92
Cote, Roger J. and Cote, Denis J.	2,734.30
Court, Todd T.	3,845.47
Coutts, Andrew	20,755.10
Cowan, A. Todd	12,630.28
Cowan, Calvin H.	3,254.05
Cowan, Dale Arthur	2,699.92
Cowan, Garnet	2,637.04
Cowan, William	3,438.74
Crawford, Blair G.	2,768.26
Crawford, Kevin James	3,752.98
Crawford, Perry	5,816.41
Creighton, Bernard	2,177.90
Crichton, Robert	4,256.22
Crone, Art	2,694.62
Crone, Brian J.	2,747.29
Crone, Jeffery Dale	10,173.75
Crone, Timothy	7,866.38
Crone, Wesley	4,310.68
Crooks, Allan Kenneth	4,248.32
Cross, Ken	7,033.01
Crossman, William Grant	6,191.18
Crosson, William Roy	9,497.98
Crow, Dale Murray	3,823.50
Crozier, Bentley	2,678.16
Crozier, Jack Alvin	10,806.34
Cruise, George	2,130.90
Cubbon Kenneth	4,000.84
Cubbon, Wayne C.	4,000.84
Culham, Lloyd	2,306.26
Cullen, Rodney James	3,192.94
Cummins, Martin	2,997.41
Currie, Clifford G.	5,544.52
Currie, Kelly D.	2,140.48
Currie, Terry G.	2,140.48
Curry, Blair R.	3,214.88
Cyca, Kenneth	2,315.68
Czemeres, Glenn	4,238.22
Czerwonka, W. A.	2,166.50
Dabrowski, Duane	4,971.06
Dahl, Leslie	4,901.06
Dahl, Terry	6,528.52
Daku, Howard N.	2,466.20
Dammann, Randy C.	5,867.88
Dammann, Trevor D.	2,732.60
Daniel, Bernard	3,570.88
Danroth, Neil and Danroth, Pamela	7,229.68
Danychuk, Harry J.	2,085.78
Darling, Merle	3,656.34
Datema, David F.	5,769.44
Datema, Greg J.	5,769.44
Dauk, Gerald Arnold	2,180.58
Davidson, Lonney J.	2,799.00
Davies, Walter M.	8,637.48
Dayman, Boyd	4,297.62
Dayman, Ronald	2,762.58
Deakins, Lorne J.	5,478.24
Dean, Donald G.	2,544.65
Dean, Jason Lyle	4,615.74
Deck, John Alfred	4,463.60
Decker, George	3,442.96
Deering, Stuart	2,250.39
Degooijer, Albertus W.	3,720.78
Degraaf, Peter and Degraaf, Marlene	2,198.56
Deis, Howard	2,298.50
Delahey, David R.	3,969.52
Delisle, Marc	6,431.00
Delorme, Donald and Delorme, Connie	4,152.90
Delorme, Gerald	3,533.92
Delorme, Pierre Paul	6,638.01
Delparte, George	4,320.54
Deneiko, Curtis D.	7,008.58
Denesovych, Walter	14,219.10
Denis, Bernard J.	2,396.79
Denis, Julien P.	2,870.50
Denis, Lucien	3,536.58
Denis, Michel	3,002.67
Denis, Rene Denis	3,507.36
Denis, Vincent Paul	3,507.36
Dennehy, Thomas	12,660.66
Dennis, Glenn Max	4,025.98
Deren, Douglas M.	5,875.14
Derksen, Gerald and Derksen, Judy	6,366.87
Derksen, Kenneth and Derksen, Patti	6,366.87
Derksen, Laverne	2,191.54
Derksen, Matthew	4,330.00
Derworiz Albert M.	3,528.28
Desautels, Leon	4,062.60
Desautels, Raymond Denis	2,559.92
Desjardins, Norman	3,838.70

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Desroches, Eugene	4,875.12
Devine, Bradley J.	5,356.32
Devine, William Bennett	4,603.80
Dick, Rodney	6,902.30
Dick, Wayne D.	6,902.30
Dicus, Perry Grant	3,185.16
Diekrager, Gregory	4,801.15
Dieno, Lindsay G.	5,324.94
Dies, Blair R.	2,554.78
Dies, Terry W.	2,681.30
Dietrich, David Wayne	4,143,82
Dillman, Michael Alban	3,784.94
Dimmel, Arnold E.	3,481.64
Dixon, Dennis and Dixon, Cindy	2,773.60
Dixon, Merlyn	5,498.08
Doane, David M.	2,297.16
Doane, Gordon L.	2,297.16
Doane, Stuart T.	2,297.16
Dobrowski, Robert J.	3,324.89
Doerksen, Hardy	2,172.23
Doerksen, Morley D.	6,801.90
Doetzel, John and Doetzel, Thomas	6,352.94
Doetzel, Thomas and Doetzel, John	6,352.94
Doidge, Terence Dale	6,455.10
Doig, Wesley	3,453.20
Dolter, Dale	7,460.74
Dolter, Randal J.	6,850.41
Domeij, Douglas Lyle	2,017.02
Domes, Gregory	4,062.60
Domes, John Robert	4,380.98
Domotor, Brian	7,615.92
Donahue, Frank and Donahue, Bernice	8,034.64
Donald, Calvin	2,218.40
Donaldson, Terry	2,739.74
Donnelly, Cameron	5,838.60
Donnelly, Jeffrey	5,160.53
Donohue, Lionel W.	12,416.64
Dorrance, Dan C.	3,236.11
Dorrance, Kevin	3,133.04
Dosch, Gordon and Dosch, Leland	2,296.21
Dosch, Leland and Dosch, Gordon	2,296.21
Dosch, Rupert	8,262.95
Dosman, Ronald A.	2,334.22
Dotschkat, Ervin	5,716.41
Doucette, Neil J.	4,295.90
Douglas, Gregory Bryce	3,669.90
Douhaniuk, Morris D.	7,141.76
Dowkes, Joe C. and Dowkes, Kathy	4,730.34
Downs, Walter M.	2,644.75
Doyle, Brent Allan	14,167.14
Drayton, Murrey	2,254.74
Dreger, David N.	4,561.06
Dreger, Jason	2,031.58
Drever, Lance	6,120.08
Dubreuil, Kent	4,450.82
Ducherer, Gerald T.	5,439.94
Duckworth, Dale	3,730.38
Duckworth, David	3,730.38
Dueck, Kevin	2,857.19
Duffee, Ross	3,608.66
Dumalski, Daniel	5,981.22
Dumba, Alan	2,608.89
Dumonceaux, Adrien	3,793.14
Duncan, Dell	5,078.24
Dunham, Trevor	4,529.00
Dunn, Gregory	2,299.23
Dunne, Harvey	2,439.60
Dunne, Jerome G.	2,622.14
Dunsing, Lee	3,546.84
Dupuis, Allyn A.	7,751.92
Dupuis, Claude A.	4,924.08

Dupuis, Doran G.	7,751.92
Dupuis, William H.	3,028.88
Dutertre, Guy	7,238.89
Dvernichuk, Larry R.	2,622.13
Dvorak, Richard K.	3,409.44
Dyck, David	2,713.30
Dyck, Douglas G	6,131.06
Dyck, Gerhard	3,056.66
Dyck, John	9,906.62
Dyck, Kevin	2,420.42
Earl, Elaine	3,501.56
East, Douglas	4,875.12
Eberle, Kevin	3,249.96
Ecklund, Kenneth	2,912.83
Ector, Lionel	7,698.62
Ector, Steven G.	5,884.36
Edgar, Brad	7,050.02
Edison, Bradley	3,023.44
Edison, Lyle	2,810.30
Edmunds, Greg	6,769.47
Edmunds, Robert B.	5,121.72
Edmunds, Ronald M.	9,215.46
Edstrom, Leslie R.	5,947.64
Edwards, David	6,291.00
Edwards, Dennis R.	2,334.67
Edwards, Robert	2,754.42
Edwards, Tom	6,224.68
Efford, Dwight E. R.	4,034.04
Eger, Blayne	2,900.57
Eger, Troy M.	4,146.10
Egert, Curtiss	5,205.14
Ehlert, Arden	2,871.08
Ehman, Barry J.	2,336.12
Ekelin, Bradley Wayne	10,243.84
Ekelin, Bryan M.	3,264.70
Ekert, Glen A.	4,521.66
Elchuk, Barry F.	2,843.82
Elder, Carl	2,255.58
Elder, Terry	7,689.92
Eliason, Brent and Eliason, C.	17,618.56
Elke, Bruce A.	6,051.06
Ellert, John	12,226.62
Ellert, Robert A.	3,011.72
Elliott, Peter and Elliott, Sabrina	2,198.44
Ellis, Randi Leon	7,376.55
Ellis, Scott H.	7,646.96
Elynuik, William	3,215.50
Emmerson, Gregory Cecil	13,604.50
Emmerson, Kevin H.	11,315.08
Engel, Kevin	14,219.10
Engel, Marlin	14,219.10
Engele, Allan	4,840.86
Engen, Edward Gilmour	2,433.12
English, Douglas Bradley	2,848.65
English, Gregory Wm	3,112.30
English, Roderick	5,439.94
Englot, Carman	2,330.93
Englot, Darrell Andrew	2,008.51
Englot, Norman	3,343.40
Ennis, Burton D.	7,572.18
Ennis, Wesley Ford	7,049.58
Enns, Dennis	11,050.26
Epp, Alvin	4,371.57
Epp, Cameron	10,486.78
Epp, Dwayne Steven	2,994.18
Epp, George Peter	5,483.46
Epp, James W.	5,639.60
Epp, Kevin	5,571.36
Epp, Roger M.	2,151.73
Epp, Vernon	2,219.32
Erbach, David Harold	3,127.72

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Eresman, Derry B.	2,330.91
Eresman, Stanley N.	3,554.76
Erickson, Brent Alan	9,480.02
Erickson, Glen	2,008.62
Erickson, Kelly	3,424.90
Erker, Dennis	5,284.90
Erker, James J.	2,022.42
Erker, Jerome Peter	12,276.33
Ernewein, Dwayne Garnet	2,827.00
Esquirol, Joseph Dennis	2,865.62
Evans, Glen	2,017.02
Exner, Bradley M.	6,218.30
Exner, Harvey and Exner, Fay	2,397.14
Exner, Mervin G. and Exner, Darlene	2,397.14
Facca, Donn G.	2,787.14
Facca, Paul S. B.	3,553.02
Facette, Arthur John	14,869.10
Fahlman, Keenan L.	2,420.94
Fairbrother, Rodney W.	4,197.14
Fandrick, Kenneth	8,609.34
Farenick, Derrick Robert	4,008.10
Farenick, Donald G.	2,494.00
Farenick, Rodney James	2,649.04
Farr, Jeffrey James	2,106.00
Fauchon, Cecile A.	6,056.84
Fazakas, Brian S.	6,934.78
Fedak, Brent E.	2,211.04
Fedorchuk, Grant	2,533.88
Feduk, Eugene	2,701.32
Fehr, John	2,633.10
Fehr, Kevin and Fehr, Cheryl	4,109.30
Feist, Timothy J.	8,596.83
Fellinger, Allen	3,234.26
Fender, Scott	11,569.28
Fenrich, John S.	2,559.76
Fenrich, Randal M.	3,228.72
Fensom, Harold M.	2,973.82
Fenton, Robin	6,289.22
Fenwick, Jack Charles	3,644.22
Ferguson, Grant	3,629.48
Ferguson, Scott	2,143.42
Fetsch, Adam J.	4,236.25
Fettes, Garnet	2,439.93
Fichter, Ronald	3,450.29
Fiedelleck, Gerald Rae	4,652.88
Fiege, Elton and Fiege, Brenda	2,260.83
Fischer, Albert	2,585.12
Fischer, Dale A.	5,041.66
Fischer, Darrin	2,535.53
Fischer, Orville Keith	5,119.90
Fiset, Darcy J.	2,335.26
Fisher, Calvin	2,499.30
Fisher, Teal R.	4,985.56
Fishley, John Alfred	3,734.76
Fitterer, Corey	4,470.36
Fitzpatrick, Gerald J.	3,438.74
Fjaagesoud, Martin A.	4,301.52
Flad, Lyndon	3,555.78
Fladager, Earl P.	4,278.15
Flaherty, Jackie Michael	7,573.35
Flaman, Keith	2,261.02
Flaman, Richard E.	2,261.02
Flath, Curtis	7,950.32
Flath, Lorne	2,285.93
Flavel, Kent	3,604.10
Flear, William	2,388.02
Fleck, Brian	8,541.18
Fleck, Russel	9,855.22
Fleck, Terrence	9,198.20
Fleck, Walter Anton	8,921.44
Fleischfresser, Dennis Miles	4,895.94
Fleischhacker, Harvey R.	4,664.66
Fleischhacker, Roger	2,242.98
Fletcher, Gerald	5,408.68
Flunder, Rodney M.	4,011.86
Foisy, Richard Eugene and Foisy, Noreen	3,727.72
Foley, John J.	2,088.74
Folk, Lorne	5,396.73
Follick, Terry	3,467.32
Fontaine, C. L.	3,862.36
Forbes, Burt J.	6,744.39
Forbes, Gordon and Forbes, Shauna	2,029.91
Forbes, Ian Neil	3,705.60
Forbes, Mark L.	3,649.68
Ford, Leonard	2,292.50
Ford, Randall	2,382.29
Ford, Richard	2,856.44
Fornwald, Blake H.	4,551.23
Forsyth, Faron	3,016.90
Forsyth, Mark	5,815.78
Fortier, Alfred P.	4,950.68
Fortier, Gerard	4,999.24
Foss, Harley W.	8,159.92
Fossum, Garry and Fossum, Warren	2,579.06
Fossum, Warren	2,678.16
Fossum, Warren and Fossum, Garry	2,579.06
Fournier, Guy Guston	3,213.56
Fournier, Paul Marc	2,195.06
Fowler, James A.	3,362.76
Fowler, Leon	2,998.16
Fradette, Guy J.	7,855.78
Franc, Terry Edward	3,185.16
Francis, David	3,165.16
Francis, Gary and Francis, Lynn	3,146.56
Frank, Bruce Edward	4,427.92
Frank, Mike John	2,640.68
Franks, Duane C.	7,364.94
Fraser, Terrance	3,274.46
Frecon, Denis R.	4,246.86
Frecon, Fabien Rene	3,061.32
Fredrick, Blaine	2,393.34
Freeden, Kevin Earl and Freeden, Wesley	2,699.14
Freedman, Allan N.	3,892.64
Freedman, Brent E.	3,892.64
Freeman, David A. G.	2,132.03
Freeman, Kenneth	3,506.06
Freeston, Morris	2,079.18
Frey, Peter D.	2,430.16
Frey, Reginald G.	4,571.34
Friesen, Charles E.	3,535.68
Friesen, Cornelius	4,222.45
Friesen, Kirk	2,128.06
Friesen, Reginald	4,351.96
Friesen, Roger	10,484.48
Friesen, Wayne	3,045.37
Friesen, Wesley	3,933.07
Friess, Gary C.	3,052.12
Friess, Gordon E.	4,578.18
Friesz, Terrance	3,091.44
Frizzell, Garth	3,051.30
Froc, Perry	3,232.29
Froehlich, Dave E.	3,297.72
Froehlich, Lloyd James	2,829.38
Froehlich, Michael	3,617.34
Froess, Sylvester	2,437.56
Froh, Peter Glenn	9,615.34
Froystad, Daryle I.	2,194.26
Fruin, William	3,622.34
Fuchs, Wayne J.	5,362.00
Fullawka, Wayne	2,475.18

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Fuller, Lesley G.	5,652.10
Fullerton, Perry D.	9,218.84
Funk, Bevin Bernard	3,567.36
Funk, Jack W.	2,494.00
Gaab, Jeff	8,975.72
Gaboury, Brian J.	6,646.84
Gaboury, James D.	2,699.62
Gabrysh, Robbie	4,331.04
Gadd, Garry	3,569.72
Gadd, Garry E.	6,465.94
Gader, Carey	13,248.64
Gaetz, Kevin M.	4,555.42
Galbraith, Richard	10,119.38
Gallaway, Don	2,294.10
Gallinger, Cliff and Gallinger, Gordon	3,594.72
Gallinger, Gordon and Gallinger Cliff	3,014.60
Galloway, David	2,600.06
Galye, Wayne	2,292.48
Ganshorn, Doug H	4,028.70
Gardiner, Robert	2,074.20
Gardiner, Simon	2,742.27
Gareau, Daniel A.	2,099.26
Gareau, Martin J.	5,121.98
Garratt, William G.	4,673.78
Garrecht, Bernard	4,151.98
Garrecht, Bruno	3,408.52
Garrioch, Richard	2,017.02
Gates, Glen R.	3,476.34
Geall, Brian Richard	3,827.42
Gebhart, Brian R.	9,791.90
Gelowitz, Murray	2,666.45
Gelowitz, Robert	4,436.82
Genest, Donald Brent	2,463.10
George, Arnold T.	3,308.33
George, Marc	2,362.78
Georget, Robert and Georget, Darlene	3,579.14
Georget, Thomas	2,170.40
Gerard, Lawrence	4,208.00
Gerbrandt, Dennis D.	2,502.64
Gergely, Stanley K. J.	2,073.60
Gergely, William P.	2,073.60
German, Dale	13,467.84
German, Dwayne	7,316.36
German, Miles	14,176.66
Gerwing, Michael	9,522.00
Gettis, Kevin	4,062.60
Getz, Bradley C.	4,173.92
Giasson Louis Rene	6,523.12
Gibler, Brent	3,807.96
Gibney, Bryan	2,985.70
Gibney, Jack F.	2,348.18
Giddings, Lorne	4,673.14
Giesbrecht, Murray	2,092.27
Gifford, Allan and Gifford, Frances	2,489.84
Gifford, Jeffrey William	2,178.60
Gifford, Murray Ross	2,178.60
Gilbertson, Glen	4,032.14
Gilbertson, Randall	2,127.10
Gillanders, Brock	3,714.88
Gillatt, Gerry	3,709.99
Gillies, Bryan	2,460.88
Gilmore, Gene	3,730.31
Gingrich, Jeffery W. and Gingrich, Donald B.	3,203.71
Girodat, Warren A.	3,349.30
Gislason, Chris	7,232.71
Glascock, Daryll	3,023.53
Gleim, Greg	3,248.50
Gleim, Stacey Theodore	6,051.09
Glover, Kelly Duff	5,772.93
Glydon, Daniel G.	3,879.30
Goby, James R.	5,163.58
Godart, Lyle	2,062.60
Gonie, Victor	3,048.97
Goodfellow, Daryl Ross	2,187.42
Goodsman, Glenn	7,392.09
Goodwin, Geoffrey J.	3,152.70
Gordon, Dale and Gordon, M. Jean	2,035.10
Gordon, Lyle Frank	3,112.06
Gordon, Raymond William	2,803.42
Gordon, Scott R.	2,332.50
Goruick, Kevin	3,211.70
Gosling, Arthur and Gosling, Avis	2,322.04
Gottfried, Glen	3,881.48
Gottselig, Ronald L.	5,377.12
Grace, Rene	2,696.76
Graf, James	2,217.98
Graham, Eric N.	3,792.04
Graham, Jeffrey J.	2,860.84
Graham, Reginald D.	2,548.18
Gramlich, Allen	3,667.98
Gramlich, Ronald	3,667.98
Gratton, Claude H. J.	2,045.62
Gravelle, Terry	6,031.92
Gravener, Fredrick	3,186.24
Graves, Keith	5,486.30
Graw, Norman Otto	4,324.67
Graw, Randy Joseph	3,972.13
Gray, Dale Alfred	4,875.12
Gray, David J.	3,106.22
Gray, Harry J. B.	2,026.60
Grebinski, Johnny R.	2,278.58
Green, Keith	3,097.98
Green, Michael T.	2,477.34
Green, Ramon	5,070.66
Greenan, Kevin R.	5,159.90
Greenbank, James R.	3,438.74
Greenwald, Emeric P.	2,722.92
Gregoire, Timothy A.	4,130.08
Greif, Leo	3,374.48
Greschuk, Robert M.	6,782.50
Greter, Gerard	2,032.96
Greziuk, Johnnie	4,092.21
Griffin, Gary	3,675.83
Griffith, Hal V. M.	4,404.07
Griller, Douglas	2,599.06
Grimes, Harold Gordon	4,747.70
Groat, Terry Clifford	9,336.90
Gronhovd, Curtis	2,006.52
Gronsdahl, John Jay	4,651.48
Gronsdahl, Kevin S.	3,469.53
Gronvold, Wayne R.	21,365.54
Gross, Darryl Brian	3,453.18
Gross, Ricky I.	2,260.84
Gruber, Gary	8,895.54
Gruending, Murray	5,769.44
Grundmann, Michael	4,266.64
Gryba, Daniel J.	8,200.72
Grywacheski, Leonard	5,404.56
Gudelot, Roy	8,462.08
Gudnason, Christopher C.	13,336.10
Gudnason, Robert K.	5,151.08
Gueguen, Claude	3,660.16
Gueldner, Bradley A.	12,497.78
Guenther, Terry L.	3,699.16
Guest, Lynden E.	4,276.10
Guest, Robert	3,877.33
Guillaume, Sheldon Paul	9,236.62
Gulash, Irvin Earl	4,153.48
Gunn, Kevin Donald	2,129.10
Gunnlaugson, Oscar L.	7,629.16

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Gunther, Lance and Gunther, T. Darlene	2,147.26
Gurney, Charles Henry	6,157.76
Gutek, Allan J.	2,159.37
Gutek, Allan J.	2,159.37
Haacke, Robert	4,068.34
Haanen, Perry Les	2,540.62
Haanen, Preston	2,540.62
Haas, Tom	2,359.38
Habscheid, Roland	3,536.72
Haegebaert, Lloyd	17,408.04
Hagel, Don	4,852.44
Hagel, Mervin J	3,617.34
Hagen, Brian Kenneth	6,443.57
Hagen, Jean	2,659.06
Haight, Kevin	4,709.10
Hall, Dale R.	4,285.05
Hall, Ernest A.	2,448.34
Hall, William J.	4,440.50
Halladay, Claudette	3,707.96
Halladay, Terry J.	2,063.42
Hallahan, Michael Dennis	3,930.27
Hallick, Brad	2,187.66
Halpape, Byron L.	4,233.92
Halpenny, Edwin	3,067.18
Halter, James	4,106.22
Halvorson, Morris	5,158.10
Halyung, Warren Patrick	2,836.93
Hamel, Ronald R	2,838.70
Hamill, Timothy	3,656.34
Hamilton, Brad	2,959.75
Hamilton, Edwin A.	3,823.75
Hamilton, Timothy	2,031.30
Hammond, Hugh Lester	6,218.37
Handke, Garth Gregory	3,149.67
Hanley, Gregory P	3,441.57
Hanley, Steven	2,582.17
Hanna, Dale	4,890.64
Hannay, Trevor L	6,154.88
Hannay, Trevor L	3,441.40
Hannon, Douglas G.	4,021.50
Hannon, Wendell E.	3,154.12
Hansen, Robert	2,332.54
Hansen, Shelley A.	8,248.84
Hanson, Dennis Raymond	5,578.94
Hanson, Jonathan	7,023.58
Hanson, Kerry G	10,089.14
Hanson, Warren P.	2,502.12
Hanson, Wesley	5,078.26
Hantke, Kenneth A.	3,888.92
Hapke, Darell Ross	7,109.55
Harcourt, Douglas R.	3,281.32
Harcourt, Gregory P	3,281.32
Harden, Ward T.	6,302.19
Harder, Donald Wayne	10,195.98
Harder, Menno J	2,008.62
Harder, Steve	2,944.68
Harder, Vernon H.	3,815.92
Hardy, Calvin	2,817.06
Hardy, Karen G	2,800.58
Harker, Edwin	3,398.66
Harmon, Dwain J.	4,821.18
Harms, Bernard T	3,263.96
Harms, Clarence Howard	2,552.82
Harpold, Byron D.	6,350.28
Harpold, Wayne	2,835.50
Harrick, Randolph	2,055.30
Harrick, Wayne	7,071.92
Harris, Barry R. O.	4,463.60
Harris, Blaine R.	6,669.86

Harris, Blair Russell	2,747.94
Harris, Darren Lee	4,261.80
Hart, Cameron Scott	2,230.38
Hart, Perry W.	5,767.86
Hartl, Larry	2,107.34
Hartman, Kim	2,212.34
Hartman, Lance	11,418.24
Hartman, Owen Lynn	3,453.18
Hartney, Thomas Eugene	3,648.34
Harvey, George	3,644.44
Harvey, Maury L.	4,482.21
Harvey, Maury L.	9,721.60
Harvey, Richard Casey	3,646.44
Hasper, Bert	2,125.58
Hassman, Ronald J.	2,092.96
Hatley, Edgar W	3,638.70
Hattum, Hassen Robert	6,499.94
Hattum, Kim	6,323.26
Hattum, Richard J.	2,296.06
Hauber, James	5,439.94
Hauber, Russel A.	5,983.94
Haubrich, Wayne	6,093.90
Haug, Allan	2,074.16
Haug, Larry	3,615.56
Haupstein, Craig and Haupstein, Michael	7,326.44
Haupstein, Michael and Haupstein, Craig	6,881.18
Haus, Peter	5,768.90
Haus, Robert John	7,234.65
Hauser, Glenn Keith	2,763.92
Hawkins, Brian	2,786.78
Hawthorne, Earl Raymond	4,662.48
Hayes, Patrick	7,393.94
Hazelwood, Douglas Laing	5,356.32
Hazen, Robert	2,416.68
Headrick, David L.	2,246.96
Healey, Robert Vincent	3,463.90
Heard, Larry A. C.	3,823.48
Heard, Michael J.	4,895.94
Heather, Neil James	2,286.18
Heaver, Shawn Richard	3,530.26
Hebert, Wesley J.	8,047.92
Heck, Keith M.	3,101.18
Hedman, D. Glen	4,700.42
Hedman, Darrel	9,315.38
Heeg, Daryl R.	4,044.54
Heglund, Paul	9,615.10
Heichman, Larry Edward	3,509.92
Heidel, Alan Charles	4,986.80
Heinrichs, Donald	4,352.01
Helgason, Arleigh	2,011.26
Helgeton, David	2,196.96
Helgeton, Garry	2,196.96
Hellings, Craig Earl and Hellings, Rita Maria	2,901.12
Hellings, Craig Earl	2,431.16
Henderson, Arlen J. T.	11,069.74
Henderson, Gordon	4.326.96
Henderson, Trevor	2,244.60
Hengen, Terry and Hengen, Norah	3,916.96
Hennings, G. M.	10,400.20
Hennings, Vernon Dale	4,326.96
Henry, Donald	3,690.82
Henry, Travis	5,025.16
Herbst, Hilary	2,848.04
Herbst, Kimberley K.	2,158.76
Herle, David Ross	5,971.10
Herle, Todd M.	6,154.84
Herman, Ken	2,385.54

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Hermanson, Dale and Hermanson, Diane	8,344.08
Hermus, Dennis	5,256.98
Hern, Elmer Lloyd	2,551.86
Hern, Terry Lee	10,639.21
Herperger, Eugene Lyle	2,278.54
Herter, Arlen Dale	3,630.64
Hertz, Garth	6,764.22
Hetherington, Patrick	2,198.12
Hetherington, Thomas L	4,194.70
Hewalo, Donnie	2,356.10
Hewitt, Gary	3,585.58
Hewko, Terence Slavie	8,139.00
Hewson, Kenneth	2,847.92
Hewson, Richard	3,949.44
Hiebert, Bradley	6,632.13
Higgins, Chester Keith	2,433.52
Hilbig, Michael A.	2,910.28
Hildebrandt, Barry	2,157.92
Hildebrandt, Myron	2,478.28
Hill, J. Dan	3,615.56
Hilliar, Garry and Hilliar, Robert	2,231.80
Hilliar, Robert and Hilliar, Garry	2,231.80
Hiltz, Barry Lewis	9,791.90
Hindmarch, Douglas	2,097.70
Hingtgen, Wayne Kenneth	2,477.34
Hinz, Jerome	2,490.06
Hinz, Ralph	8,701.16
Hinz, Ronald	2,031.98
Hislop, Dale Jeffrey	2,051.12
Hockley, William	6,496.68
Hockley, William L.	8,014.56
Hodgins, Wayne	13,860.88
Hoenecke, James C.	3,971.64
Hoenecke, Raymond	8,872.72
Hoenmans, Terrance	3,231.74
Hoey, Roger J.	6,787.94
Hofer, Lorne Andrew	6,093.90
Hoffarth, Gerald and Hoffarth, Sharon	7,615.92
Hoffman, Arnold G	2,216.90
Hoffman, David and Hoffman, Penny	2,410.15
Hoffman, Douglas	6,829.32
Hoffmann, Brian August	8,833.68
Hoffus, Wade	12,160.53
Hofseth, Wade	20,347.49
Hogberg, Robin Todd	11,304.18
Hogg, David	5,167.94
Hoimyr, Lyle	2,344.94
Holbrook, Jeffrey	5,851.36
Holbrook, Mark L.	5,955.92
Holcomb, Hugh	2,636.72
Holderness, Kerry Edgar	2,017.06
Holdner, Alvin E.	2,843.82
Holfeld, Sheldon	3,165.72
Holler, Keith W	3,200.67
Hollinger, Perry D.	3,143.66
Hollinger, Trevor	3,827.42
Holman, Rodney	3,630.36
Holmes, J. Grant	2,310.29
Holodniuk, Brian Michael	3,033.64
Holstein, Dwight C	2,198.30
Homenuk, Sharon	5,413.68
Honeywich, Brian W.	2,909.00
Hood, Marvin	2,002.20
Hookenson, Reg and Hookenson, Valerie	3,227.24
Hope, Ashley	3,919.24
Hope, Edmund	2,622.54
Hope, Todd Gerald	9,373.68
Hopfner, Grant	5,731.22
Hoppe, Erroll	5,300.69
Hoppe, Gary W.	3,263.96
Hoppe, Stanley and Hoppe, Wayne	2,455.30
Hoppe, Wayne and Hoppe, Stanley	2,455.30
Hordos, Richard	2,384.91
Hordos, Steven Allan Jr	4,295.55
Horn, David	4,278.04
Horn, Michael	2,746.46
Horn, Michael	4,416.85
Hoshowsky, Rodney Eugene	6,372.48
Hounjet, Dennis J.	2,494.40
Houston, Keith A.	2,843.82
Hovland, Bradley	3,256.95
Howard, Gordon	2,145.31
Howat, Greg	4,875.12
Howat, Jeffrey Earl	3,848.64
Howe, Greg	2,278.52
Howson, Gordon F.	2,694.72
Hradec, Ted F.	2,006.28
Hryciuk, Randall M.	4,682.64
Hrynchyshyn, Rodney	6,421.84
Huber, Darwin	3,965.29
Huber, Murray	7,121.30
Hudson, Leonard	2,046.13
Hudy, Bradley	2,350.72
Hudy, Gary	2,340.76
Hudy, Wayne Gordon	2,130.90
Hugo, Gerald A.	12,143.25
Hull, David	6,055.10
Hummel, Robert	5,428.74
Hundeby, Kenneth G.	2,744.20
Hundeby, Larry A.	3,050.44
Hunt, Terry	3,563.12
Hunter, Bruce Patrick	4,871.82
Hunter, Lorne	4,871.82
Hurd, Barry and Hurd, Wendy	4,779.90
Husband, Cameron and Husband, Margaret	2,457.27
Husum, Carl Adolph	3,479.12
Hutchinson, Randy	2,231.80
Hutchinson, Wes	4,164.52
Hutton, David	2,130.90
Hyshka, Zenon	5,904.54
Imlach, William J. and Imlach, Donna	7,866.40
Inglis, Lloyd J	12,683.56
Inglis, Robert	9,065.32
Ingram, Bruce M	10,063.64
Ingram, Douglas	4,034.04
Ireland, Brian F	4,977.54
Isaak, Bruce K.	2,391.30
Isfan, Douglas A.	4,840.86
Issel, Richard C.	4,059.10
Jack, Leslie T	4,895.95
Jackle, Marlan D.	3,412.40
Jackle, Robert Gordon	2,559.76
Jackson, Gregory Dean	2,234.44
Jackson, Koli Ann	3,444.09
Jacob, Ronald Kenneth	4,970.54
Jacobs, Brent L.	7,487.82
Jaeb, Gordon R	3,056.66
Jagow, Carey	8,545.50
Jankauskas, Stanley	3,734.12
Jans, George	5,988.56
Jansen, Alan	4,062.60
Jansen, Robert A. J	5,096.24
Jantz, Stuart D.	2,759.88
Janz, Victor	2,543.20
Janzen, Isaac	2,616.13
Janzen, John	5,012.92
Janzen, Loretta	3,465.48
Jeannot, Bradley Joseph	4,707.14
Jensen, Brian E.	2,038.54

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Jensen, Curtis	8,883.39
Jensen, Daryl	3,851.38
Jensen, Gwen	9,479.39
Jensen, Todd E.	8,404.06
Jenson, Perry	5,687.64
Jeppesen, Mitchell N.	7,131.76
Jess, Bradley William	3,334.50
Jess, Kevin R.	5,922.26
Jiricka, Morgan J.	6,224.92
Jobin, Ronald R.	2,062.20
Joda Farms a/c John Undseth	2,236.84
Johnson, Brian D.	3,453.22
Johnson, Darrin J.	6,500.16
Johnson, Dennis E.	3,559.92
Johnson, Elwin E.	3,087.22
Johnson, Everett	2,799.97
Johnson, Gordon	4,320.10
Johnson, Gordon M.	3,640.10
Johnson, J. R.	3,564.46
Johnson, Keith	3,354.54
Johnson, Kendall P.	3,354.54
Johnson, Leonard	3,630.72
Johnson, Lowell	4,668.59
Johnson, Oscar S. Jr.	3,981.36
Johnson, Ross Morall	2,444.79
Johnson, Russell	3,176.65
Johnston, Calvin D.	2,034.76
Johnston, Douglas and Johnston, Gwendolyn	4,521.68
Johnston, Duane G.	4,776.02
Johnston, Gary N.	8,323.12
Johnston, Rae D.	9,529.35
Johnston, Richard	2,903.82
Johnston, William Walter	24,236.12
Johnstone, Kimberly R.	5,345.11
Joki, Steven	4,797.92
Jones, Bradley	2,823.77
Jones, James Keith	2,734.44
Jones, Lloyd	5,733.43
Jordet, Lee	4,346.24
Jorgensen, Richard James	2,386.68
Judd, Douglas G.	10,620.80
Jukes, Thomas D.	4,258.96
Julseth, Gary N.	4,964.50
Jungworth, Eugene	3,792.04
Junk, Kenneth	5,324.18
Junop, Bernard L.	3,609.84
Junop, Leonard W.	5,892.42
Jurke, Brian A.	4,062.60
Kaeding, Warren	2,188.62
Kahovec, Robert	7,450.59
Kaminsky, Ronald Wayne	3,596.38
Kapeluck, Donald Peter	5,453.10
Kapeluck, Steven	10,216.20
Kapeluck, Terrance	10,511.58
Kardynal, Daniel N.	2,123.56
Karstens, Terry Hubert	2,017.02
Kasahoff, Darrell	5,713.42
Kawalka, Gordon V. E.	3,683.38
Kazeil, Randall	11,686.87
Keating, Robert	6,703.30
Keck, Ronald A.	3,674.37
Keenleyside, Donnie M.	4,351.96
Kehrig, Albert	9,821.42
Keith, Brian David	7,234.68
Keith, Ian Douglas	9,646.21
Keith, Calvin T.	8,927.20
Keith, Richard William	3,956.16
Kelk, Theodore	4,598.92
Keller, Gary	8,034.48
Keller, John A.	2,623.10
Keller, Kenneth L.	2,994.56
Kelly, Gregory H.	3,910.20
Kelsey, Donald T.	6,965.07
Kemp, Douglas William	6,423.16
Kemp, Ronald J.	3,656.34
Kendall, Brian	9,767.10
Kenler, David J.	2,693.42
Kennedy, Howard	3,945.24
Kern, Dale	3,695.47
Kerr, Tracy Colin	3,067.18
Kesslering, Brian M.	6,838.90
Kesslering, Darryl Mark	3,704.20
Keusen, Ulrich	2,832.21
Keyser, Robert S.	6,063.40
Kidney, Robert A.	3,137.46
Kimball, Raymond	6,305.16
Kime, John R.	2,481.84
Kime, Mark W.	2,691.06
Kindiak, Larry	2,713.00
Kindrachuk, Richard A.	3,013.24
King, Reginald M.	4,122.00
Kingdon, Evan A.	5,776.36
Kinneberg, Blaine	6,695.40
Kinvig, Dennis B.	5,412.98
Kinzie, Francis Michael	3,398.66
Kirk, Kevin T.	5,253.30
Kirkland, David	2,437.56
Kirwan, Kenneth	8,226.02
Kirzinger, Earl M.	3,228.72
Kirzinger, Garth A.	5,692.76
Kissick, Robert J.	2,316.70
Kissick, Scott	3,721.04
Kissick, Trevor A.	2,548.18
Kistner, Greg	2,781.82
Kitzul, Alvin	7,782.76
Klaassen, Dewayne	12,164.78
Klaassen, Douglas J.	8,023.72
Klaassen, Myron	12,164.78
Klassen, Norman	2,455.51
Klassen, Dennis J.	2,374.62
Klassen, Robert Dale	3,310.12
Klatt, James E.	4,079.96
Klein, David	8,817.24
Klemenz, Kevin M.	3,685.16
Klemm, Joseph K.	2,742.27
Klenk, Ronald K.	4,062.60
Klinger, Brian C.	2,359.38
Klingler, Derek	2,172.33
Klippenstine, Terry	9,181.48
Kloster, Stephen J.	6,093.90
Klotz, James L.	4,157.04
Knibbs, Darwin	4,857.58
Knodel, Greg Dale	2,222.40
Knoss, Calvin C.	14,869.10
Knoss, Doyle J.	9,783.88
Knox, Joseph William	4,103.39
Knox, Leslie	4,957.20
Knox, Raymond	7,364.71
Knutson, Kerry	2,967.04
Kobelsky, Maynard Leo	3,570.88
Kobes, Michael	3,478.48
Koch, Brian	2,292.50
Koch, Darcy Anthony	4,212.16
Koch, Darrell P.	4,611.06
Koch, Dwayne Anthony	3,067.18
Koch, Marcel	4,611.06
Koch, Mario A.	4,611.06
Koch, Orlando	6,911.30
Koch, Quinton Boyd	5,525.14
Koch, Trevis Roger	5,525.14
Koch, Wade	3,984.49

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Kohanski, Terry	2,746.16
Kohle, Douglas	2,344.35
Kohlenberg, Martin	4,034.05
Kolenich, Kimberly M.	2,123.44
Kolenosky, Andrew J.	3,948.44
Kolish, Estate of Roger E.	12,932.04
Kolish, Milton Robert	10,978.12
Kolla, Daniel L.	6,177.88
Kolla, Darrell F.	3,802.66
Kolla, Marcell	3,928.56
Kolla, Shawn M.	5,579.50
Kolodziejski, Terrance W.	3,506.66
Kolosa, Darryl J.	2,831.18
Kondratowicz, Peter and Kondratowicz, Robyn	2,520.60
Konkin, Thomas James	2,546.37
Koop, Leonard V.	3,257.49
Kopec, Barry D.	2,718.06
Kopelchuk, Darcy	3,249.02
Koreluk, Barry J.	4,468.86
Kormos, Albert	3,682.47
Kornaga, Wesley	3,617.34
Kornfeld, Glenn N.	2,051.62
Korol, Bentley D.	4,079.96
Korol, Larry	5,916.86
Korol, Tim and Korol, Donna	3,002.84
Kosowan Wendy	6,138.38
Kot, Blaise Louis	2,199.81
Kotylak, Kenneth	6,690.75
Kotylak, Peter	3,113.19
Kowalchuk, Brian	2,258.65
Kozun, Danny	5,209.33
Krahenbil, Darrel	5,163.58
Krahn, Tim	3,751.66
Kramer, Lyle	2,154.72
Krasicki, Mark	4,132.17
Kratchmer, Glenn A.	9,343.98
Krauchek, Michael	2,010.10
Kraushar, Larry Alvin	4,673.16
Kreiser, Terrence	3,692.69
Kress, Francis Michael	13,565.00
Kress, Jerome D. and Kress, Lionel M.	5,579.50
Kress, Lionel M. and Kress, Jerome D.	5,579.50
Kress, Paul	4,336.29
Kress, Vincent Greg	5,426.00
Kriger, Walden L.	5,606.00
Kroeker, Bennie	3,453.22
Krogstad, Donald	2,968.76
Kroll, Duncan L. G.	3,942.65
Kroll, Harvey J.	2,369.07
Krueger, Bryan Curtis	3,421.08
Kruesel, David	6,315.45
Krupski, Dean Joseph	5,382.08
Krupski, Michael	7,690.94
Krykowski, James Kim	2,734.00
Ksenych, Murray	2,939.08
Kuechle, Bernard Arthur	9,611.40
Kuffert, Timothy R.	4,584.98
Kuhn, Tracy	5,020.12
Kulovany, Harvey	2,163.48
Kun, Marvin	2,684.84
Kuntz, Francis C.	2,663.04
Kuntz, Gordon	3,704.52
Kunz, Carey A.	9,234.84
Kuras, Bernie John	3,112.30
Kurja, John Patrick	2,486.04
Kurtenbach, Glen and Kurtenbach, Jeanine	4,866.26
Kusch, Clay Walter	2,100.80
Kusch, Glen Edward	2,100.80
Kuzenko, Dwayne F.	2,152.51
Kuzma, Gerald	2,139.66
Kuzub, Danny	3,231.74
Kuzyk, Randy	2,766.10
Kvinlaug, Laurence Richard	2,614.34
Kyle, Raymond Edward	5,310.40
L'Hoir R. and L'Hoir, M	3,380.76
L'Hoir, Richard P.	4,841.34
Labreque, Francois E.	2,259.23
Lackey, Kevin W.	2,437.56
Lacoursiere, Jean Robert	6,138.38
Laforge, Cyril	4,395.82
Lagace, Gus	7,207.02
Laing, James	4,155.26
Laing, Leslie A.	2,344.72
Lake, Robert J.	2,799.00
Lalonde, Clement G.	4,538.91
Lalonde, Murray Joseph	3,611.06
Lambert, Evelyn May	2,074.97
Lamers, Lester L.	2,628.80
Lamontagne, Dale A.	2,719.98
Lamontagne, Gerry	3,584.12
Lamontagne, Gerry and Lamontagne, Ricky	3,584.12
Lane, Derek Morgan	8,496.64
Lang, Clayton Raymond	4,463.60
Lang, Dale Robert	4,272.06
Lang, Dean H.	2,766.70
Lang, Eric P.	7,462.98
Lang, Ken	9,239.66
Lang, Kim G.	4,150.05
Lang, Don	2,610.92
Langfried, Arnett	3,056.66
Lanoie, Gerald A. J.	5,035.24
Lanoie, Roger M. J.	5,035.24
Large, Brian	3,781.42
Larock, Derwin	12,744.96
Larock, Gregory	15,665.49
Larose, Arthur	4,550.12
Larsen, Barry G.	3,624.60
Larsen, Dale W.	2,416.40
Larson, Dwayne E.	4,437.45
Laskowski, Dan C.	3,844.05
Lasota, Dale	3,037.60
Lasota, Ronald B.	2,954.00
Latsay, Brian John	5,674.84
Lavoie, Arthur P.	5,482.92
Lavoie, Denis	6,606.57
Lawless, Barry and Lawless, Katherine	3,371.48
Laycock, Anthony A.	5,670.00
Leach, Darwin	2,390.28
Leach, Dean K.	3,983.06
Leach, Lyle	4,043.87
Leach, Perry W.	2,208.42
Leach, Timothy	2,208.42
Leasak, Dennis	3,165.17
Leblanc, Denis	4,128.72
Leblanc, Jean-Marc	8,065.36
Leblanc, Marcel	6,655.22
Leduc, Kim	3,365.86
Leduc, Richard	8,039.12
Lee, Ronald	4,533.48
Lees, Darcy J.	3,438.74
Leeson, Allan A.	3,496.96
Lefaivre, William R.	3,647.06
Leibel, Glenn	2,379.82
Leicht, Eric Dean	4,973.80
Leier, John J.	6,895.77
Leier, Leonard L.	3,280.28
Leik, Kevin William	2,175.76
Leinenweber, R. J.	10,802.04
Leippi, Blaine	3,123.40

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Leis, Leslie R.	4,352.02
Leis, Lorne	4,069.50
Lekach, Garry	2,150.81
Lemarellec, Andre	3,244.13
Lemieux, Douglas J	2,420.24
Lemieux, Eugene B.	4,242.45
Lemmerich, Lorne	4,792.44
Lemon, John	4,386.21
Lenz, Helmut	2,459.78
Lenz, Robert and Lenz, Mary Ann	3,105.36
Leonard, Shawn D.	9,552.04
Leontowicz, Darrell	6,200.84
Lepoudre, Monte R.	3,379.02
Lepp, Elden Wayne	12,702.40
Leptich, Lance Albert	3,421.85
Leptich, Myron, and Leptich, Denise	3,039.04
Lesko, Robert Jr.	2,892.11
Leslie, Robert W.	6,171.67
Lesperance, Richard	3,095.93
Lesyk, Barry G.	4,467.38
Letnes, David	7,178.22
Levee, Kim Allan	14,136.28
Leverington, James	3,398.65
Lewin, Brian J.	3,296.78
Lewis, David J.	4,775.40
Lewis, Marvin	5,078.72
Lewko, Laverne N.	2,899.14
Leys, Donald Brent	3,630.63
Leys, Doug	2,420.42
Libke, Thomas M.	4,410.04
Lightfoot, James	6,786.46
Lillejord, Alfred	2,321.68
Lillejord, Lloyd	2,321.68
Lind, Douglas S.	3,649.68
Lind, Douglas	3,820.82
Lindenback, Robert E.	2,366.32
Lindenback, Thomas G.	3,221.02
Lindsay, Morgan	3,859.48
Link, Allan	2,031.30
Lisch, Glen F.	3,398.66
Lissel, Kerry D.	3,539.88
Lobb, Randy Dale	7,647.80
Lockert, Gerard J.	2,674.58
Lockert, Murray A.	2,674.58
Lockwood, Dwayne	2,528.86
Loehr, Mervin N.	6,676.14
Loeppky, Daniel Lowell	2,887.68
Lohse, Roy S.	3,095.58
Loiselle, Henri	2,474.12
Long, Alvin D.	4,316.82
Look, Fred and Look, Robert	2,957.80
Look, Robert and Look, Fred	2,957.80
Loose, Bryan	3,453.22
Lothammer, Brian D.	2,856.70
Loustel, Pius	4,062.60
Loveridge, Laurel Lee	5,728.26
Loverin, Gary G.	3,696.98
Lowe, Harvey	3,185.16
Loyns, Glen D.	4,545.10
Lozinski, Kenneth	4,936.84
Lozochuk, George	3,399.60
Lucki, Gerald Clifford	4,973.84
Lucyk, Clifford	2,307.94
Ludwar, Richard	3,046.96
Ludwig, Randy	2,578.24
Lummerding, Clarence and Lummerding, Elaine	2,076.61
Lundago, Grant	5,934.02
Lundgren, David	3,387.98
Lundquist, Larry	5,803.64
Lupak, John R.	2,463.26
Lupichuk, Leonard J.	7,498.42
Lussier, Patrick	9,905.30
Lust, Ivan Renato	3,255.70
Luster, Brent,	2,423.96
Lutz, Kenneth	4,541.98
Lutz, Wilfred	2,486.96
Lygas, Marshall	3,620.34
Lynch, Leslie	4,983.28
MacDonald, Alvin Douglas	2,387.92
MacDonald, Brian	5,221.83
MacDonald, Cameron	2,865.62
MacDonald, Douglas Cliff	3,537.66
MacDonald, Duncan	9,934.12
MacDonald, Roy M.	5,777.12
MacDonald, William Ronald	7,404.45
MacDougall, Grant	2,674.58
Machinski, Clarence	2,309.74
MacIntyre, Fraser and MacIntyre, Candace	3,186.24
Mack, Darrell Dwayne	3,749.46
MacKay, Douglas	3,393.87
MacKay, Michael	3,393.87
MacKeracher, Glen	6,070.50
MacKinnon, Grant Douglas	9,619.80
Mackow, Daniel	4,130.17
MacLachlan, Brian Thomas	2,949.22
MacLachlan, William G.	2,383.10
MacLeod, Robert L. and MacLeod, James B.	4,017.24
MacNab, Gary C.	6,877.48
MacNab, Scott and McNab, Stuart	4,052.52
MacNab, Stuart and McNab, Scott	4,052.52
Macomber, Terry	3,565.58
MacPherson, Bill	2,472.38
Maga, Dennis Peter	4,659.32
Maga, Randolph Charles	5,300.94
Magee, Ronald and Magee, Marilyn	4,738.62
Magnuson, Sven	7,780.74
Magnusson, Frederick	15,253.90
Magnusson, Scott	8,861.59
Magotiaux, Real W. and Duke, Deborah	4,720.30
Mahussier, Christopher	3,144.28
Maier, Gerry	2,120.16
Maier, Kelvin Wayne	3,227.13
Maier, Matthew M.	2,214.14
Makowsky, Andrian G.	8,920.64
Malberg, Rodney	4,258.75
Malhomme, Gary	5,522.82
Malinowski, Melvin	3,367.88
Malinowski, Wesley Lee	4,393.94
Malo, Barrie B.	2,565.24
Malowany, Peter	6,372.48
Mangels, Glen R.	2,231.80
Mann, Edward Charles	2,843.82
Manners, Glen	2,783.52
Mannix, Edward J. Jr.	5,507.38
Mannle, Kenneth William	7,859.40
Manske, Arlen K.	9,156.39
Manson, Frayne D.	2,646.34
Manson, Harley Dean	2,186.18
Manz, Donald	2,695.11
Manz, Malcolm	4,408.62
Manz, Tim E. and Manz, Janice	2,162.78
Manz, Tory Vincent	3,807.96
Marchand, Denis Andre	8,496.64
Marchewka, Rudy	2,081.28
Marchildon, Armand M.	7,473.56
Marchildon, Daniel Leo	3,051.18
Marcotte, Terry E.	3,761.28
Marcoux, Thomas Todd	16,476.22
Marit, Richard	2,049.89

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: -- (Continued)

Markham, Donald James	2,255.41
Markwart, Clifford	2,788.00
Markwart, Dale George	2,676.44
Marleau, Marc Real	11,356.48
Marsh, Craig J.	2,385.34
Martens, David G.	9,601.04
Martens, Gary Lee	5,275.86
Martens, Paul Ralph	2,121.08
Martin, Barry L.	3,046.08
Martin, Bruce Raymond	5,626.86
Martin, Dennis E.	4,550.44
Martin, Gavin R.	2,678.16
Martin, Lloyd	3,153.66
Martin, Raymond	5,731.22
Martin, Remi E.	7,270.68
Martin, Robert J.	4,011.06
Martin, Ronald	4,053.01
Martin, Ross A.	2,664.10
Martin, Roy	3,996.15
Martinson, Dayle E.	2,218.26
Martinson, John	4,104.02
Mason, Darvin K.	4,835.60
Massey, Jarvis M. V.	3,775.46
Massey, Wendell H. and Massey, Elaine	2,214.26
Mastel, Daryl	2,342.03
Materi, Kelvin L.	3,714.70
Matovich, Francis Martin	4,510.82
Matovich, H. James	4,510.82
Maxwell, Albert K.	3,555.82
Mayerle, Garry	6,053.92
Maze, Gary K.	2,293.45
Maze, Norman D.	8,746.88
Mazenc, David	4,792.96
Mazenc, Paul J.	4,062.60
Mazzei, Morris	7,777.26
Mazzei, Trent	12,917.79
McAmmond, Henry L.	2,201.50
McArton, Kenneth S.	4,691.24
McAvoy, Patrick Niel	2,284.78
McBain, Barry	6,877.48
McBee, Perry K.	4,202.90
McCaffrey, Brent T.	3,245.22
McCaffrey, Daniel A.	5,019.02
McConnell, Terry and McConnell, Sylvia	6,131.76
McCormick, William	3,286.31
McCracken, Dale	3,613.58
McCracken, Dana and McCracken, Shirley	2,674.63
McCrie, Keith R.	12,660.64
McCrimmon, Kelly	7,434.55
McCutcheon, Arlen	2,007.22
McCutcheon, C. L.	4,195.54
McDonald, Donald Thomas	9,833.58
McDonald, Kenneth Harold	8,165.58
McDougall, Douglas	2,912.60
McDowell, Wayne W.	3,172.07
McGonigle, Brent S.	2,303.10
McGonigle, Donald Bruce	3,504.87
McGrath, Daryl M.	9,214.42
McGregor, Gordon Kenneth	3,053.04
McGregor, Ross A.	2,321.96
McInnis, Brent Cameron	4,745.38
McInnis, Kenneth	3,927.98
McIntyre, Norman W. A.	5,331.14
McIntyre, Stuart James	6,195.48
McIvor, Calvin A.	3,847.65
McIvor, Kimberly	8,855.78
McJannet, Robert	4,090.06
McKay, Norman	2,705.68
McKenzie, Daniel Kenneth	2,526.89
McKim, Barry	7,261.28
McKim, Dean Robert	7,261.28
McKinna, Scott Ross	8,384.10
McKinnon, Daniel C.	9,488.68
McLachlan, David	7,841.34
McLeod, Rodney and McLeod, Wayne	2,352.24
McLeod, Wayne and McLeod, Rodney	2,352.24
McManus, Gary	2,176.00
McMaster, Gordon	8,713.22
McMillan, Daniel M.	3,095.58
McMillan, Kenneth M.	2,716.66
McMillan, Ronald W.	2,620.02
McMillan, Russell J.	4,103.68
McMorris, Donna	3,422.96
McNeil, Dwaine	4,718.08
McNevin, Rodney E.	2,962.08
McNutt, Dwight	3,046.08
McNutt, Grant A.	3,046.08
McPherson, Kenneth Howard	2,307.16
McRae, Robert and McRae, Diana	4,858.53
McVeigh, Brent E.	3,412.21
McWatters, S. Sterling	5,244.26
McWilliams, James C.	2,302.75
Meacham, Randy	5,522.81
Mead, Douglas	3,820.82
Meaden, Dennis	2,212.04
Meginbir, Dale Leon	2,610.43
Meginbir, Dwight Brian	7,958.16
Megli, Wayne R.	3,710.38
Mehler, Chad Edward	4,979.68
Mehler, Curtis G.	6,051.02
Mehler, Jason Lawrence	4,979.68
Mehling, Barry	5,020.59
Meier, Donald J.	3,695.62
Meier, Douglas D.	6,799.92
Meier, Marvin	2,580.53
Meister, Fred P.	3,232.39
Melle, Gary	2,032.96
Melle, Wayne	2,032.96
Mellon, Robert Darrel	5,509.14
Melnechenko, Ronnie	10,000.62
Melnyk, David Stephen	2,014.84
Memory, Tracey	2,359.38
Mennie, Keith	3,869.49
Mennie, R. J.	2,463.20
Mercer, David Brooke	5,073.20
Mercer, Vincent A.	2,595.30
Meredith, Robert	5,045.74
Meredith, Robert G. and Meredith, Melanie J.	2,061.65
Merkosky, Dennis L.	2,611.18
Merrien, Kevin B.	6,357.58
Mertin, Duane	5,849.73
Messer, Michael	4,872.93
Meston, Bill	12,630.28
Meston, Donald	12,630.28
Metherell, James and Metherell, Frances	2,446.94
Metke, John	2,531.47
Meyer, Clayton	2,903.88
Mierke, Allan Gordon	3,142.68
Milatz, Paul John	3,591.38
Mildenberger, Ken	2,409.14
Miller, Brian and Miller, Bonny	6,000.62
Miller, Dale M. and Miller, Margo C.	6,359.92
Miller, Darrell	2,851.25
Miller, Dean M.	8,833.70
Miller, Edward	12,643.00
Miller, John	6,321.50
Miller, Kenneth E.	3,307.93

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Millette, Adrien	6,649.01
Millette, Jean-Guy G	3,617.34
Mills, Gary	4,083.16
Milne, Roy	3,775.00
Milton, Alexander	3,263.97
Minard, Eugene	3,001.12
Minish, Douglas William	2,475.18
Minish, Grant G.	3,083.10
Minish, Orville	2,475.18
Mintz, Deter	3,177.60
Mireau, Daniel F. C	4,081.72
Mischkolz, Darald	3,054.40
Mitchell, Craig	9,836.04
Mitchell, Derek and Mitchell, Sharon	11,304.16
Mitchell, Glenn G.	4,000.84
Moen, Daryl C.	3,180.21
Mohr, Harvey and Mohr, Donna	2,919.74
Mohr, Lyle	3,165.16
Moir, Douglas R	2,650.10
Mondor, Roger	5,494.00
Monea, Melvin J	3,263.97
Moneo, Todd	13,372.86
Montes, Gilles	2,241.60
Montgomery, Neil G.	2,163.48
Monus, Arthur	4,209.68
Moon, Barton N	4,333.44
Moon, Dean T	5,842.18
Moon, Randall K.	6,534.78
Moore, Lawrence Merrill	4,124.40
Moore, Stanley	2,877.20
Morgan, Dennis J.	3,630.63
Morris, James Bruce	2,295.46
Morris, Jason E.	5,711.94
Morris, Stanley	3,461.66
Morrow, Garry	2,812.08
Morrow, Lorne	2,865.62
Morson, David	3,736.19
Morson, Larry	3,602.46
Morstad, G. and Morstad, Maureen	8,668.30
Morton, Donald and Morton, Harry	2,572.02
Morton, Harry and Morton, Donald	2,572.02
Morton, Lyle James	2,624.67
Moss, Lyle J.	3,807.96
Mott, Eliford Laurence	3,416.82
Moulding, Robert	2,437.56
Mudry, Paul	2,997.40
Mueller, Gordon L.	8,034.48
Muirhead, Murray Alan	3,176.46
Muller, Leonard, P	2,497.94
Muller, Lyle L.	5,167.94
Muller, William Steve	2,497.94
Munford, Glen Elmer	2,172.98
Munro, Grant Maxwell	5,832.94
Muyres, Craig	6,747.74
Myers, Douglas A	2,309.54
Myrah, Lloyd Cam	3,056.66
Mysko, Don	2,963.76
Nabe, Raymond Gregory	3,303.12
Naber, Kenneth Todd	2,603.02
Nachtegaele, Donald	2,663.62
Nachtegaele, Garry	4,034.04
Nagy, Cecil	3,836.15
Nagy, Curtis	3,857.85
Nahachewsky, Steven	6,292.88
Nahorney, Michael	4,165.56
Nakonechny, Rodney	3,822.26
Nameth, James F	3,056.66
Napper, David A	4,570.41
Nargang, Darrell W.	2,436.40
Nasea, Barry W.	4,895.46
Neill, Darren James	5,876.56
Nell, Timothy I	3,255.60
Nelson, Curt	9,409.14
Nelson, Emil N.	4,278.70
Nelson, Garry E	7,422.36
Nelson, Gilbert	3,558.36
Nelubowich, Ronald	14,119.16
Nemeth, Daniel D	3,305.48
Nestman, Ken	2,278.54
Nett, Brian P	2,254.74
Neudorf, Gordon	2,238.30
Neudorf, Kelly and Neudorf, Helen	4,214.22
Neufeld, Barry J	3,538.24
Neufeld, Pierre	2,740.36
Neumiller, Wayne	8,139.00
Neustaeter, Ladger	15,488.30
New, Robert D	2,008.70
Newell, Michael	6,782.50
Newsham, R. Dale and Newsham, Susan	2,990.92
Nichol, Thomas C.	7,158.26
Nicholas, Duane and Nicholas, Katherine	6,695.40
Nicholauson, Alan Mark	2,676.44
Nickel, Gary	2,260.84
Nickel, John P	2,843.82
Niechziol, Erwin P	3,100.76
Nielsen, Leslie	4,289.40
Nielsen, Lorne	4,199.40
Nielsen, Nairn	3,817.15
Nimchuk, Vincent	2,471.32
Nixon, Gerald	8,428.88
Noels, Mark and Noels, Maureen	2,682.04
Nolin, Larry Allan	3,797.56
Nordin, Raymond	2,124.16
Nordwick, Russel	4,381.28
Norris, William Brent	2,419.90
Norrish, Francis A	6,676.58
Norrish, Howard	4,500.78
Nosbush, Clifford J	4,080.54
Nosbush, Darrell R	3,794.06
Novak, Raymond E	2,143.52
Nowoselski, John	4,231.22
Nowoselski, Ron	2,650.66
Nunweiler, Allan Dean	4,034.04
Nunweiler, Anthony	2,175.98
Nycholat, Morris	4,062.60
Nyhus, Hartley Albert	2,905.20
O'Grady, Brian and O'Grady, Denise	2,487.52
Oancia, Blair Lionel	9,096.76
Oddan, Virden	8,460.81
Oestreicher, Michael	2,744.42
Ofukany, Robert	3,470.54
Ogden, Tracy	3,976.42
Okraincee, Anthony	5,877.76
Olenick, Ben	2,289.44
Olfert, Ronald	3,131.34
Olijnyk, Peter	9,883.42
Ollenberger, Kelvin B	12,140.67
Ollenberger, Lorne	4,045.45
Ollenberger, Rene	4,041.13
Ollenberger, Wayne J	2,531.88
Olmsted, Albert W	2,687.04
Olney, Randall	3,250.08
Olorenshaw, Rick	2,939.08
Olsen, Andrew	5,870.45
Olson, Robert J	2,690.06
Olson, Todd V	8,256.10
Olszewski, Byron P	3,633.86
Olzewski, Frank	5,964.34
Onda, Wayne E	3,372.76
Opdahl, Trenton Dean	2,941.25

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Opseth, Curtis Ray	4,885.56
Osmachenko, Gary L.	2,274.20
Ostapowich, Grant Martin	2,706.49
Ostrosky, Roderick Clifford	3,354.54
Ostrowski, Don E.	3,259.48
Otsig, Kevin	7,451.78
Ovens, Scott	4,369.92
Overland, Jonathan	8,226.75
Paidel, Brent	3,946.84
Pajunen, Kevin Glen	6,718.34
Palibroda, Bobby Joseph	2,298.68
Palmer, Douglas	2,090.80
Palmer, Gordon and Palmer, Norine	3,737.33
Palmier, Trevor S.	7,832.76
Panasiuk, Dean John	2,549.00
Pangracs, Ross J.	2,163.48
Pankratz, Eric	13,688.74
Pankratz, Gordon H.	2,887.68
Paradis, Richard	2,133.90
Paradis, Ronald	2,133.90
Parent, Raymond	3,123.22
Parker, Melvin	2,542.24
Parkinson, Kelvin A	5,041.06
Parkinson, Lindsay John	3,810.01
Parry, Robin	4,139.36
Parsonage, Donald Allan	3,793.26
Paslawski, Ernest Peter	3,058.78
Pasloski, Kenneth	4,011.86
Paton, Kevin	2,302.18
Patrick, Kelly G.	4,695.94
Patron, Murray Richard	2,681.00
Patzer, Wendell	14,529.26
Paul, John	4,691.24
Paul, Russell	9,766.90
Paulow, David	2,091.28
Pauls, Philip D.	2,245.08
Paulsen, Bradley J.	5,687.64
Pavelich, Michael	3,955.18
Pawliuk, Lawrence	2,407.12
Pawliw, Myles G.	2,865.61
Pawluk, Kelly	2,831.23
Pawluk, Kelly	2,467.82
Pawlyshyn, Robert	4,325.66
Paxman, Darwin	2,678.16
Paydli, Kevin James	2,774.28
Pearen, Don	2,039.20
Pederson, David	5,426.00
Pederson, Dean Adrian	3,006.00
Pederson, Glen Norman	2,706.48
Pederson, Jeff	3,263.96
Pederson, Melvin Douglas	2,706.48
Peeke, Barrie J.	2,624.62
Penner, Keith	13,711.96
Penner, Laurie	4,973.84
Penner, Richard G.	9,156.36
Penner, Rickey S.	2,199.51
Perillat, Jean J.	9,048.93
Perkins, Kevin Roy	3,879.62
Pernitsky, Randal Gene	3,464.62
Pernitsky, Sheldon Lee	3,464.62
Perpick, Mary Jo	6,218.32
Perrault, Marcel Robert	5,878.16
Perrault, Roland Aurel	2,713.00
Perrin, Gregory	4,990.69
Perrin, Jason Loring	3,015.78
Person, Glen Allan	3,722.76
Peter, Kevin	2,369.67
Peters, Douglas E.	6,881.52
Peters, Gary and Peters, Margaret	5,222.34
Peters, John	2,786.76
Peters, Murray	4,032.84
Peters, Scott Herbert	8,574.66
Peters, Wayne and Peters, Marianne	7,515.52
Petersen, Paul Joseph	5,371.10
Peterson, Dale G.	6,268.88
Peterson, Larry and Peterson, Joanne	2,158.22
Peterson, Larry O.	2,402.14
Peterson, Leonard	3,814.14
Peterson, Randy	4,364.90
Peterson, Terry	2,373.88
Petit, Donald W.	7,208.78
Petit, Gerald Abel	2,703.20
Petlock, Kenneth	2,901.34
Petras, Bryan	3,284.24
Petrichuk, Terry Wayne	5,445.96
Petroff, Timothy	4,182.24
Petrow, Steven	2,045.30
Petruic, Brian	5,290.34
Pfeiffer, David H.	2,887.68
Pfeil, Jerry	3,151.26
Phelan, Dennis M.	3,412.58
Phillips, Frederick D.	4,776.99
Phillips, James Martin	5,155.38
Phillips, Murray A.	2,408.66
Phillips, Randy Scott	2,853.58
Phillips, Richard C. and Phillips, Sally	6,110.70
Phillips, Roy D.	4,028.70
Piche, Colin O.	2,325.22
Piche, Gaetan G.	2,325.22
Piche, Rodrigue	4,619.07
Pichler, Donald	11,538.86
Pickard, Jana Lynn	12,703.80
Pickard, T. and Pichard, A.	5,266.76
Picketts, Murray J.	3,043.58
Pidskalny, Bernard D.	2,546.85
Pidwerbesky, Ernie M.	9,554.91
Piechotta, Richard	4,092.26
Pierlot, Larry	2,788.37
Pihowich, Dale W.	2,474.64
Pihrag, Warren Noble	2,631.24
Pike, Keith	4,585.11
Pike, Kevin	8,648.61
Pike, Randy	10,861.74
Pike, Terry D.	13,113.42
Pike, William	14,767.36
Pilgrim, Ritchie H.	9,386.62
Piller, Kenneth Lloyd	10,246.48
Pingert, Leopold D.	5,166.39
Pinsonneault, Norman	2,135.49
Pivtoran, Ernie	3,807.81
Pivtoran, Harold	3,807.81
Plamondon, Cyril	3,391.25
Plamondon, Gilles L.	2,407.17
Podevin, Georges	10,339.32
Podevin, Paul	10,339.32
Poelzer, Bruce Michael	6,131.48
Poier, Todd Ashley	3,051.66
Poirier, Brian J.	9,145.52
Poirier, Gerard	8,169.78
Poirier, Monty	3,263.96
Poirier, Richard	4,198.50
Poirier, Robin	3,892.96
Pokolm, Murray August	4,263.84
Politeski, Frederick A.	4,069.50
Polkinghorne, Daniel	2,692.44
Polkinghorne, Richard H.	3,079.58
Pollard, Girvin E.	4,508.48
Pomedli, Roger S.	4,040.50
Ponath, Eric Jeffrey	2,091.18
Pongracz, Lindsay	2,544.25
Porter, Charles T.	11,423.88
Posehn, Larry and Posehn, Gwen	5,294.41

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Possberg, L. and Possberg, J.	3,546.57
Potratz, Daryl R.	3,161.56
Potter, Warren L.	7,217.30
Pouteaux, Denis	3,615.52
Prefontaine, Gerald	6,551.52
Prescesky, Douglas W.	2,277.42
Prescesky, Myron	5,295.66
Prevost, Audie	2,504.88
Price, Leslie	5,386.84
Pridmore, Dale G.	9,038.79
Pridmore, Wade A.	9,038.79
Prisciak, Greg	3,467.38
Prive, Paul	8,748.60
Probe, Wade K.	3,422.44
Prosko, Ricky A.	2,613.18
Prosser, Brent and Prosser, Colleen	4,558.30
Prouse, Darrell R.	3,206.18
Puckett, Clark	3,683.46
Puetz, Eric E.	5,753.22
Pukas, Gregory	4,477.80
Purcell, Dwight	8,673.20
Purdey, Allen	4,684.00
Putland, Brent	6,116.34
Putman, Keith R.	4,248.32
Pylypow, Dean Robert	4,587.51
Pysemny, Jeffrey	2,487.02
Quaale, Reginald Allan	4,381.32
Qualman, Darrin	4,841.36
Radics, Randy A.	6,695.40
Radloff, Dwight and Radloff, Warren	2,109.05
Radloff, Warren and Radloff, Dwight	2,399.19
Radmacher, Kevin J.	2,499.62
Radom, Daryl Norman	7,272.86
Rahier, Blaine M.	3,539.06
Raimbault, Joseph C.	3,999.08
Range, Charles	2,824.48
Ranger, Keith	5,434.62
Rapley, George Edmund	3,224.77
Rask, Roger	2,032.86
Rask, Sheldon	7,811.30
Rast, Kevin	11,212.76
Rast, Larry R.	2,786.42
Rath, Glenn J.	6,070.14
Ratke, Garry W.	2,029.74
Rauert, Andrew	2,971.92
Rawlyck, John	10,879.88
Rea, Bradley, A.	4,945.20
Real, Dell	11,822.58
Reamer, Terry	6,780.34
Reavie, Kenneth Allan	2,132.06
Reay, Kenneth	3,534.46
Redden, Craig D.	5,366.82
Redden, Leslie	4,365.78
Redekop, Terry	10,105.08
Redekopp, Eldon	3,275.60
Reding, Brendan E.	2,299.54
Reding, Donavin and Reding, Lana	2,919.64
Redlick, Kevin	2,753.50
Redman, Collin	2,484.15
Reed, Benjamin David	2,544.68
Reed, Donald	4,018.12
Regier, Barry	5,221.84
Regier, Peter D.	3,046.94
Reich, Aaron Calvin	3,423.52
Reich, Bryan	4,700.02
Reich, Colin	4,124.74
Reich, Larry D.	2,581.00
Reich, Larry Dennis	2,993.34
Reichert, Douglas M.	8,462.38
Reimer, Danny	4,700.02
Reimer, Jacob K.	2,334.22
Reimer, Terry E.	2,437.56
Remenda, Michael S.	5,322.86
Remmen, Ole Norman	7,301.58
Rempel, Kelvin S.	4,250.36
Rempel, Robert J.	10,316.20
Rewerts, Cory Dale	2,364.35
Rhinas, Dale and Rhinas, Myrna	2,852.08
Ribling, Kevin	2,368.54
Richards, Rodney Alan	5,536.26
Richardson, Murray	2,053.24
Richardson, Theodore A.	6,104.16
Richter, Neil E.	2,076.62
Richter, William J.	2,214.52
Riddell, Brad	3,423.13
Riddell, Lonny D.	2,609.62
Ridgway, Lorne Joseph	5,257.63
Riel, Lionel D.	8,548.64
Ringrose, Geoffrey D.	2,031.30
Ringrose, Kirk	6,006.40
Rink, Daryl James	4,058.64
Rintoul, Ray George	4,990.64
Riou, Stephen	3,660.16
Ripplinger, Steven	5,115.32
Ripplinger, Vernon	9,906.62
Risling, Mervin A.	15,825.82
Rissling, Gregory	4,111.98
Ristau, Karen J.	2,078.34
Ritter, Bruce	7,446.86
Ritz, Gerald	5,535.55
Rivard, Ronald M. J.	2,189.74
Robberstad, Brent	7,616.20
Robbie, Kenneth G.	9,138.22
Roberge, Art	3,036.75
Roberge, Ron	3,165.07
Roberts, Dennis K.	5,359.16
Roberts, Olive Dianne	3,075.99
Roberts, Tom	2,274.20
Robertson, Archie Norman	2,069.98
Robertson, James Ernest	3,324.06
Robertson, John S.	4,084.06
Robertson, Lindsay C.	15,014.24
Robertson, Merle E.	4,639.38
Robertson, Robert C.	3,893.00
Robin, Dennis Mathew	5,787.74
Robin, Francis E.	2,981.24
Robin, Lewis Micheal	5,787.94
Robinson, Perry Gordon	3,569.88
Robinson, Philip James	2,566.10
Robinson, Verne and Robinson, Deborah	3,358.74
Robson, Jeffrey Joseph	3,092.84
Robson, Randall James	5,706.30
Rodier, Francis J.	4,747.74
Roelfsema, Edward Jan	2,390.32
Rogalski, Eugene	3,004.88
Rogalski, Vaughn	3,004.88
Rogers, Kenneth Earl	3,473.76
Rogers, Kevin A.	4,373.44
Rogg, Paul	2,179.62
Rohachuk, Elvin P.	9,139.11
Rohs, Kenneth Paul	13,055.86
Rosengren, Graham	3,053.78
Ross, Kevin L.	2,610.92
Rosser, David Cecil	5,097.98
Rosso, Darwin J.	2,981.08
Rothlander, Julian Bryon	5,123.11
Rouse, William J.	2,080.44
Rovensky, Don	4,437.46
Rowswell, Kevin J.	5,666.24
Roy, Jeffrey L.	2,161.92
Rudolph, Mitchell Bruce	6,646.84

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Rue, Randy	5,731.22
Ruecker, Darryl and Ruecker, Michele	3,614.29
Ruest, Leon D.	6,380.76
Ruf, Douglas	2,454.98
Rumohr, Keith	7,683.24
Rusk, Cliff	2,629.52
Rusnak, Bernard	3,248.08
Russell, Barry	2,451.02
Russell, Gerald J.	5,852.42
Russell, Larry	4,179.02
Rutledge, James G.	2,548.88
Ruzesky, David	5,426.00
Rydzik, Richard	3,086.04
Ryland, Evert and Ryland, Judy	2,865.61
Saelhof, Leslie Robert	2,323.64
Salamon, David Lee	2,163.06
Salt, Edward H. and Salt, Donna A.	2,323.98
Salzl, Kevin T.	2,039.98
Salzl, Wayne Peter	2,039.98
Sambrook, Jack	15,345.98
Samoleski, Allan	4,728.58
Sampson, Hugh Dalton	4,017.24
Sandberg, Gail	2,380.08
Sanden, Clem	8,875.15
Sander, Kelvin	7,629.16
Sander, Scott	6,729.20
Sandy, Kevin	9,064.06
Sapsford, Kenneth L.	2,712.99
Sarabin, Douglas Gregory	2,607.08
Saretsky, Brian	2,056.94
Saretsky, David	4,351.96
Saretsky, Warren J.	2,125.50
Sarich, Peter Dale and Sarich, Carol Anne	5,139.38
Sather, Calvin E.	2,605.88
Sather, Leslie David	2,771.12
Sauser, Sheldon Mark	2,212.34
Sautner, Brad	4,258.70
Saville, David and Saville, Mary Jane	10,879.88
Sawatzky, Donald J. and Sawatzky, Terry M.	3,207.87
Sawatzky, Robert	6,759.83
Sawchuk, Terry	4,128.56
Saworski, Kevin	2,850.89
Saxinger, Thomas	4,596.54
Scandrett, Wallace and Scandrett, Roselind	2,241.40
Schaan, Michael	3,017.37
Schaan, Ronald	2,083.36
Schaan, Steve	3,392.41
Schafer, Darrell D.	13,055.86
Schafer, Malcolm	7,615.92
Schafer, Roland and Schafer, Lavonna	10,215.08
Schappert, Clayton Floyd	2,249.68
Schappert, Marlo	6,280.62
Scharf, James Ephriam	4,500.04
Schekk, Kenneth	2,231.80
Schellenberg, Reg D. and Schellenberg, Shannon	7,229.72
Schemenauer, Brian J.	4,351.96
Schener, Darcy	5,823.25
Schenher, Douglas M.	8,108.44
Scherbey, William Jr.	4,606.88
Scherger, Lawrence Morris	11,246.72
Scherger, Weldon	2,929.92
Scherle, Kenneth G.	3,922.92
Scherr, Bruce Michael	4,779.39
Scheschuk, Stanley	2,285.02
Schimelfenig, Wayne	7,981.48
Schindel, Donald and Schindel, Renice	2,706.01
Schlageter, Richard John A.	5,639.98
Schlichemeyer, Harvey and Schlichemeyer, Faye	2,538.62
Schlosser, V. Dean	2,100.06
Schmeiser, Donald	2,887.94
Schmidt, Dana Kim	8,838.60
Schmidt, David Kory	3,875.98
Schmidt, Ferdinand E.	5,235.67
Schmidt, Glen K.	4,691.24
Schmidt, Henry R.	3,820.82
Schmidt, Philip John	2,611.28
Schmidt, Robert D.	3,453.20
Schmidt, Ronald N.	3,225.48
Schmirler, Gerald B.	4,761.16
Schmitt, Barry E.	2,798.62
Schmitz, M. and Schmitz, S.	2,091.40
Schmitz, Owen J.	3,875.40
Schmitz, Roger H.	3,875.40
Schmunk, Pat James	17,261.78
Schneider, Dale George	3,832.34
Schneider, Donald and Schneider, Rosalind	2,965.22
Schneider, Joel K.	7,320.58
Schneider, Stanley J.	6,733.64
Schneider, Wilfred	3,479.25
Schock, David M.	14,219.10
Schollar, Ralph S.	5,675.36
Schous, William A.	2,278.96
Schreiner, Robert	2,665.20
Schuler, Raymond C.	2,359.38
Schultz, Duane L.	4,011.86
Schultz, P. Terry	6,638.72
Schultz, Pamela	2,026.70
Schulz, Daniel Elroy	3,398.66
Schumacher, Kenneth J.	6,799.92
Schurman, Blair A.	4,800.52
Schurman, Warren G.	6,353.62
Schwabe, Clair	3,868.76
Schwark, Gerard Otto	4,069.50
Schwark, Wayne	7,052.30
Schwebius, Philip B.	7,312.68
Schwitzer, Bryn F.	2,113.44
Schwitzer, Darwin	3,503.82
Scott, Garry A.	5,369.68
Scott, John M.	3,230.16
Scott, Kenneth	3,598.96
Scott, Larry	7,197.90
Scott, Milton C. and Scott, Vaun D.	3,247.70
Scott, Milton N.	4,329.56
Scott, Timothy Charles	4,381.32
Scott, Vaun D. and Scott, Milton	4,393.94
Seaman, Neil	4,759.66
Searle, Joseph W.	3,700.59
Sebastian, Roderick M.	2,985.20
Seckinger, Arnold	3,059.07
Sedgwick, Donald	2,493.86
Sehn, Darren	18,495.80
Seier, Kenneth	5,540.10
Seier, Kenneth John	6,285.72
Seiferling, James F.	5,118.88
Seiferling, Ronald	5,200.12
Seitz, Jack	3,796.42
Selch, Bruce D.	4,182.40
Selenski, Dennis Anthony	3,987.38
Sellars, George and Sellars, Sandra	2,166.64
Sells, Theodore	4,671.98
Selzer, Alvin P.	3,656.34
Semeschuk, Ryan	4,356.54
Seminuk, David C.	2,939.08
Senft, Derwin Joseph	5,442.70
Senft, Sheldon D.	2,306.04
Senger, Brian E.	3,081.49

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Senko, Terrence M.	3,784.95
Sentes, Robert A.	2,126.50
Sept, Gerald B.	2,991.97
Serhan, Aaron D.	2,592.60
Serhan, Allan	3,362.34
Serson, Kenneth J.	8,143.04
Sewell, Edward R.	2,874.34
Seymour, Glen	4,754.28
Shantz, Donald L.	4,638.50
Sharpe, James Todd	8,577.97
Shaver, Kevin	6,527.98
Shaw, Larald R.	3,524.74
Sherman, Pamela Gwen	3,071.39
Sherwin, E. Dale and Sherwin, Louise	3,655.36
Shields, Donald G.	2,366.15
Shiels, Frances Ann	4,973.84
Shillington, Dale Russell	2,835.34
Shillington, Steven K.	4,128.72
Shirkie, Andrew D.	6,797.30
Shirley, James J.	3,454.36
Shockey, Dale	2,047.99
Short, Kevin G.	6,581.40
Shortland, Dennis W.	2,827.40
Shumlich, Calvin L.	3,347.70
Shurygalo, Norman	2,889.53
Shutiak, Robert	3,363.12
Shymanski, Denis	2,694.04
Shyngera, Andrew N.	2,604.48
Sidloski, Darcy Roy	9,508.24
Sidloski, Kevin Karl	7,481.28
Sidloski, Timothy Gordon	4,572.32
Siemens, Aaron C.	3,067.36
Siermachesky, James F.	2,198.24
Sigda, Andrew D.	2,027.21
Sigda, Vincent C.	3,911.32
Sigstad, Shane	5,579.50
Siller, Brian D.	2,497.08
Silver, Bill	2,309.11
Silvester, Terrance	8,184.52
Silzer, Kevin A.	2,670.46
Silzer, Wayne	8,338.90
Simon, Myles S.	8,452.62
Simon, Randall	4,240.42
Simonson, Kenneth L.	3,775.78
Simonson, R. Dean	2,420.42
Simpso, Jeffory T.	11,932.28
Simpson, Kevin	8,159.92
Simpson, Norrie A.	3,570.88
Simpson, Tom	2,660.28
Sims, Barry	5,604.68
Sinclair, Brian John	4,359.50
Sinclair, Don	4,600.78
Siroski, James J.	4,202.91
Siroski, Murray F.	6,372.48
Sittler, Blair M.	4,205.14
Sittler, Lorne G.	2,281.14
Sittler, William Glen	6,307.71
Sizer, Kathy	2,023.46
Sjogren, Gary A.	3,551.50
Skaalrud, Lloyd	2,777.65
Skene, James C.	3,566.20
Skinner, Jason James	2,698.12
Skogstad, Dennis Robert	11,010.26
Slade, Kenneth E.	6,782.50
Slade, Mark O.	4,372.36
Slater, Lyle	4,551.66
Slind, Joel	4,000.84
Sloboshan, Jordan Ray	12,409.48
Sloboshan, Walden	7,173.90
Smith, Barry O.	3,287.28
Smith, Brian L.	9,656.76
Smith, Clarence D.	6,346.65
Smith, Dale G.	2,483.54
Smith, David	2,039.98
Smith, Dennis M.	3,051.69
Smith, Donnie	3,187.68
Smith, Doug	3,187.68
Smith, Garry	3,698.19
Smith, Gerald	7,671.60
Smith, Glen R.	2,016.29
Smith, Randall P.	3,250.08
Smith, Richard A.	3,175.80
Smith, Robert R.	13,103.66
Smith, Ronald E.	3,142.58
Smith, Ronald J.	2,722.98
Smith, William J.	2,137.20
Smorodin, Raymond K.	2,781.56
Smotra, Dennis	2,552.30
Sobchyshyn, Mervin E.	3,283.88
Sobkow, Steven	2,984.76
Sobkow, William	2,651.80
Soke, Brian	2,302.12
Solnicka, Brian	2,302.12
Soloducha, Cory	5,633.33
Solsten, Murray	6,527.94
Sommer, Arnold	4,521.50
Sommerfeld, David	5,760.90
Sommerfeld, Perry R.	5,561.66
Sommerfeld, Raymond	10,742.94
Sopatyk, Terry	3,684.78
Sopel, John Fredrick	5,674.70
Sopracolle, Joseph A.	3,155.88
Sorokan, Terry	4,196.52
Sowa, Gregory J.	11,787.98
Sowa, Timothy Joseph	4,287.32
Spaerman, John A.	2,817.66
Sparrow, Cameron Earl	4,313.94
Sparrow, Morley James	4,243.38
Sparrow, Ronald Craig	3,651.16
Sparrow, Vernon John	3,905.16
Speir, Peter James	13,681.47
Sperle, James	3,816.54
Sperling, David	2,938.32
Sperling, Raymond W.	5,916.50
Springett, Penny Lynn	2,124.16
St. Jacques, Albert A.	3,581.28
St. John, Doyle and St. John, Nancy	5,255.58
St. John, M. Scott	12,614.46
St. John, Stewart W.	5,296.42
Stalwick, Wesley Allan	2,886.92
Stalwick, William E.	2,843.82
Stanford, James L.	3,165.16
Stang, Gary	5,463.20
Stang, Patrick G.	4,058.12
Stang, Perry	2,036.75
Stangler, Nevin John	8,159.92
Staple, James	8,746.96
Stark, Dale	3,780.44
Starkey, Joseph	4,044.30
Staven-Nelson, Cora L.	4,049.39
Steeves, Warren S.	8,797.21
Stefankiw, Darcy T.	7,234.66
Stein, Darrell J.	2,025.70
Steinke, Sharon K.	2,779.82
Steinkey, Murray	3,002.66
Steinley, Larry	3,046.94
Stengler, Lionel J.	4,054.93
Stepp, Kevin B.	9,463.42
Sterling, Dayne	5,479.47
Stevens, Jeffrey G.	4,573.48
Stevens, Larry W.	3,872.58
Stevens, Larry W.	2,671.52

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Stevens, Lauren and Stevens, Willis	3,227.24
Stevens, Willis L. and Stevens, Lauren H.	3,227.24
Stevenson, Kelvin J.	11,598.18
Stevenson, Murray	3,163.06
Stevenson, Scott N.	11,083.86
Stewart, Barrie	5,432.16
Stewart, C. Rocke	5,550.26
Stewart, Gerald	5,439.94
Stewart, Harvey A.	4,718.74
Stewart, John W.	2,170.40
Stewart, Kenneth N.	6,228.59
Stewart, Timothy	2,717.82
Stewart, Van	5,139.30
Stoddart, Keith W.	3,917.70
Stoffel, Marten J.	2,678.16
Stoian, Micheal	15,247.98
Stolson, Roger	3,464.36
Stolz, Brian E.	2,053.10
Storey, Brent and Storey, Susan	2,273.74
Stork, Lyle	3,790.36
Storzuk, Daren	2,017.02
Strain, Brian T.	5,010.71
Strain, Keith Gregory	3,673.42
Strange, Wayne D.	11,631.82
Straub, Wade D.	4,552.14
Strauch, Donald and Strauch, Sheila	5,038.53
Streeton, Grant and Streeton, Ruth	3,481.18
Strelioff, Robert	2,681.88
Stringer, Robert	4,779.36
Strome, Larry	4,623.18
Struck, Patrick B.	6,056.86
Strudwich, Harlen Dale	2,511.20
Strutynski, Charles	4,795.38
Stuckel, Curtis	7,950.38
Stueck, Shane C.	3,142.78
Sturby, Curtis D.	4,652.28
Stusrud, Roger Kenneth	6,857.88
Sugden, Tommy L.	2,640.68
Sulz, Aaron L.	6,623.42
Sulz, Carey J.	5,697.66
Summach, Vernon Ray	2,069.13
Sunderland, Alvin Keith	2,115.52
Sunderland, Brian W.	2,299.40
Sundquist, Bradley	2,146.17
Suter, Boyd Martin	4,295.58
Suter, Craig Paul	3,539.24
Sutherland, David A.	2,526.90
Sutter, Cal B.	6,226.24
Sveinbjornson, Gary	10,871.62
Swallow, Bryan	4,725.66
Swanson, Brian	3,966.32
Swanson, Darrell	4,157.02
Swartz, Terry	2,420.43
Sweatman, John	2,448.36
Sweatman, Mitchell Donavon	5,439.94
Swenson, Richard J.	11,039.42
Switzer-Derby, Kelly Norine	7,497.56
Switzer, Thomas	4,253.18
Sword, Lee and Sword, Sherry	6,500.16
Syrota, Emil D.	2,667.22
Szabo, Larry J.	2,231.32
Szczecinski, Ronald Michael	2,474.28
Szejvolt, Andrew S.	3,786.20
Szpakowski, Peter	4,956.44
Szucs, James A.	3,608.66
Tait, Glenn William	4,466.09
Taplin, Kenneth B.	2,220.86
Tarr, Andrew and Tarr, Donald	2,640.70
Tarr, Donald and Tarr, Andrew	2,640.68
Tasa, Laurie A.	3,454.02
Tastad, Allyn Grant	7,817.52
Tatarynovich, Michael D.	5,571.74
Taylor, Everett Brent	2,712.27
Taylor, Garth H.	2,619.30
Taylor, Graham and Taylor, Sheryl	4,235.74
Taylor, Gregory	3,023.75
Taylor, Jim D.	2,376.08
Taylor, Richard	2,232.07
Teale, Eric C.	3,853.74
Tendler, Jim	4,310.41
Tendler, Kevin J.	8,531.46
Tendler, Troy M.	4,126.20
Tesch, Lawrence O.	7,031.14
Teske, Kevin Edward	2,278.58
Tessier, Cyril J.	8,154.18
Tessier, Randall D.	3,473.98
Tessier, Shawn Ernest	13,751.54
Tetzlaff, Perry	2,575.02
Teulon, Mark M.	8,459.12
Thauberger, Todd	2,740.25
Thevenot, Norman	3,025.54
Thibault, Adrien J.	5,467.14
Thiel, Allan Walter	3,126.76
Thiemann, Gilbert August	4,343.32
Thierman, Russell K.	5,281.38
Thiessen, Allan Keith	2,574.36
Thiessen, David G.	13,660.78
Thiessen, Dwaine Harry	5,745.50
Thiessen, Garry	2,162.11
Thiessen, Jack	13,496.06
Thiessen, Roland and Thiessen, Maryann	5,328.18
Thiessen, Wesley D.	9,375.60
Thompson, Darrel E.	6,093.90
Thompson, Kenneth	6,246.96
Thompson, Merlin	6,989.16
Thompson, William L.	4,909.76
Thoms, Glenn J.	3,586.66
Thomsen, Randy	9,068.38
Thomson, Christopher B.	5,501.97
Thomson, Eric L.	11,828.54
Thomson, Forrest Charles	6,249.04
Thomson, Gordon A.	3,016.13
Thoring, Clare M.	6,655.66
Thorpe, Robert	5,918.08
Thorson, Ronald D.	2,718.06
Thul, Douglas George	4,521.68
Thul, Nicholas J.	3,360.22
Thul, Ronald Wayne	13,442.80
Thurlow, Kurt	6,027.92
Thurlow, Kurt N.	3,808.68
Tilson, Richard Dean	2,714.07
Timm, Chadwick D.	6,635.78
Tiszauer, Alfred Erwin	4,796.52
Tjeltveit, Lars	12,482.60
Tkatchuk, Alexander	6,373.64
Tkatchuk, Christopher S.	4,752.56
Tochor, Brian and Tochor, Elaine	7,261.28
Tollefson, Terrance	2,577.52
Toman, Frederick W.	4,576.04
Toms, Barry	3,435.42
Toney, Richard T.	6,116.30
Topham, Hal Stanley	2,370.52
Torgrimson, Glenn D.	2,686.04
Toth, Bradley Kim	2,602.04
Toth, Byron G.	7,855.95
Townsend, Duane	3,842.22
Trach, Robert W.	4,770.38
Trachsel, Clifford and Trachsel, Denise	3,568.12
Treble, Orley and Treble, Melvina Rae	6,799.64
Tremblay, Xavier Pierre	2,216.86

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Continued)*

Grants: — (Continued)

Tremel, Alain Joseph	2,359.38
Tremel, Jean-Joseph	2,460.82
Tripps, Milton Paul	5,199.92
Tschetter, Lionel	11,868.48
Tuchscherer, Daniel L.	9,133.46
Tucker, Alan and Tucker, Laura	2,177.20
Tumback, Ronald G.	2,394.20
Tuntland, Ardell	6,821.88
Turner, Brian	11,341.32
Turner, Eric B.	3,688.02
Turner, Ian	4,671.98
Turner, R. and Turner, I.	2,398.80
Turpin, Robert Bruce	5,475.38
Twardzik, Rudy S.	3,820.82
Tweddle, Gary E.	4,973.82
Tweet, Clark W. and Tweet, Marie A.	5,872.38
Twerdoclib, Robin Dale J.	2,031.30
Twietmeyer, Don	3,112.30
Tymiak, Harvey R.	2,097.88
Ullyott, Colin M.	2,747.90
Ullyott, Michael S.	3,159.48
Ulmer, David	2,645.46
Ulrich, Randy	5,099.49
Underhill, Larry	2,823.84
Unger, Daniel J.	4,054.42
Unger, Glenn A.	3,338.94
Urban, Glenn E.	2,353.90
Van Burgsteden, Gerald J	3,549.96
Van Buskirk, Carole	4,957.20
Van De Meutter, David	3,646.55
Van De Sype, Pat and Van De Sype, Natalie	2,350.64
Van De Weyer, Francis William	5,639.18
Van De Woestyne, Brian	3,720.75
Van De Woestyne, Donald	8,883.68
Van Den Bossche, Eldon and Van Den Bossche, Michelle	3,661.31
Van Os, Lloyd B.	2,101.32
Vancuren, Neil V	13,000.32
Vandamme, Randy	2,769.96
Vandenhurk, Anthony H.	4,942.66
Vanin, Donald R.	3,006.20
Varin, Thomas	6,454.48
Vaughn, Randy W.	2,799.00
Vavra, John M.	6,067.26
Veikle, Keith R.	2,355.61
Veitch, Ron	5,356.32
Velestuk, Alexander	2,169.14
Venderbuhs, Rodney R.	6,224.60
Verhaeghe, Randy	3,206.70
Vermeulen, Mark	4,601.83
Viker, Brian M.	4,884.34
Vogelsang, Calvin G.	8,365.08
Vogt, James J.	2,707.92
Voigt, Lyle G.	6,114.86
Volk, John	2,010.00
Volk, Michael A.	6,247.04
Volke, Melvin	2,241.36
Vollmer, Douglas and Vollmer, Laurice	2,138.04
Vollmer, Rodney G.	4,513.12
Wacker, Curtis	2,283.94
Wagman, David	2,123.43
Wagner, Brian and Wagner, Glenda	2,733.04
Wagner, Calvin	5,281.38
Wagner, Darcey	7,100.84
Wagner, Earl W.	8,139.00
Wagner, Garry P.	4,391.06
Wagner, Gregg	7,897.28
Wahl, David	9,420.18
Wailing, Les V.	3,919.72
Waithman, David E.	2,358.03
Waiting, Kim M	3,094.74
Waldenberger, Leslie George	2,178.60
Waldner, Stanley R.	3,263.96
Walker, Hudson Earl	8,774.38
Walker, James	5,312.06
Wall, Darcy R.	2,843.82
Wall, Kelly	4,737.94
Wall, Lyonel	2,583.97
Wallace, David R.	5,329.22
Wallace, Dorrin Elmer	3,997.74
Wallace, Gordon and Wallace, Larry	6,559.95
Wallace, Larry and Wallace, Gordon	6,559.95
Wallace, Robert D.	2,640.60
Walls, Richard	23,618.13
Walsh, Joseph	8,282.14
Walter, Mark	2,095.62
Walter, Warren	3,460.72
Walton, Allan Ray	5,750.02
Wankel, Doyle	9,643.47
Wanner, Terrance M.	3,802.04
Ward, Robert E.	2,719.98
Ward, Stephen A.	3,189.14
Warken, Bradley and Warken, Patsy	7,161.46
Warkentin, Herman	2,142.75
Warkentine, Gerald W.	4,355.73
Warner, Patrick Ray	2,241.40
Warner, Todd D.	2,150.40
Warrington, Michael	2,237.90
Wassill, Brian J	7,725.44
Wasylyniuk, Donald Joseph	14,582.37
Wasylyniuk, Ralph	16,956.24
Watkins, Clifford Frank	2,585.34
Watkinson, Calvin R.	9,343.98
Watson, Brian R.	3,001.14
Watson, Daryl	5,392.74
Watson, Dwayne Robert	2,434.88
Watson, Robert B.	7,717.14
Watson, Winslow G. and Watson, Winston D.	3,012.94
Watson, Winston D. and Watson, Winslow G.	3,012.94
Watson, Winston Dwight	4,045.98
Watt, Douglas and Watt, Maxine	2,341.10
Watt, Jeerry G.	2,010.18
Weal, Jason	12,242.82
Weal, Kelly Albert	4,718.74
Wearing, Bradley W.	3,710.44
Wearing, Dale G.	3,710.44
Webb, David	2,528.84
Webb, Shannon R.	7,717.20
Weber, Brian	3,034.83
Weber, David	3,090.09
Wegren, Stephen	2,725.91
Wehrhahn, Trent Andrew	2,185.48
Weimer, Larry	5,730.60
Weir, David J.	2,843.82
Weisberg, Timothy S.	13,390.80
Weisgerber, Robert	4,284.16
Weiss, Kevin Grant	7,367.66
Weiss, Lance	4,489.31
Weiss, Randy D.	7,460.76
Welchman, Laurie M.	2,480.52
Wells, Sidney H.	2,420.42
Wenaas, Martin George	2,199.45
Wenaas, Reg Gordon	5,439.94
Wenbourne, Eric A.	2,681.00
Wendland, David and Wendland, Debbie	12,129.52
Wenzel, Cindy	4,578.22
Wenzel, Gordon	3,481.30
Wenzel, Keith	8,673.82

Agriculture — *(Continued)*

Payments of interest Rebates — *(Continued)*

Grants: — (Continued)

Weppler, Gregg W.	6,295.14
Weseen, Mark	2,026.48
West, James Eric	4,482.90
West, Wayne	3,128.06
Westberg, Allan R.	7,106.72
Westberg, Terrance R.	2,843.82
Westgard, Duane	2,571.72
Westman, William Bruce	2,466.78
Weston, Donald D.	3,112.30
Weston, Wendall	13,336.10
Weyland, Gerald and Weyland, Beverly	2,103.74
Whatley, Neil Robert	4,418.26
Wheale, Garry P.	3,210.38
White, David Sidney	2,552.08
White, David W.	2,516.60
White, Leslie Lloyd	2,456.35
White, Neil	8,068.10
White, Richard B.	3,055.38
Whitfield, Darwin J.	2,388.16
Whitford, Marcel	2,012.12
Whitley, Morley L.	6,051.08
Whitrow, Alan	5,664.63
Wickenheiser, Jeffrey and Wickenheiser, B.	4,528.52
Wickham, Kenneth	2,678.16
Wiebe, Alvin G.	2,324.68
Wiebe, Benjamin	2,435.64
Wiebe, Darrel	7,155.64
Wieler, Dennis	3,566.10
Wieler, Grant	2,581.79
Wieler, Ronald	3,566.10
Wiens, Allan	6,829.32
Wiens, Gerald and Wiens, Gaylia	10,699.16
Wiens, Rodney	7,805.70
Wignes, Robert M.	2,486.92
Wigness, Myron	3,100.72
Wild, Murray	3,945.30
Wilde, Michael P.	5,598.00
Wildeman, Patrick	5,739.86
Wilk, Reginald Terry	2,764.85
Wilker, Edwin Jay	2,496.60
Wilkie, Grant	5,115.32
Wilkins, Brent	3,550.75
Wilkins, Dale	2,460.83
Wilkins, Russell K.	9,361.00
Wille, Craig S.	2,339.90
Williams, Albert Garfield	5,893.74
Williams, Gordon G.	3,029.52
Williams, Rick G.	9,266.06
Williams, Victor N. H.	2,039.98
Williamson, Donald E.	13,349.70
Willick, Robert J.	3,064.99
Willis, James M.	2,546.55
Wilmot, Bruce T.	4,873.58
Wilson, Gregory	2,281.22
Wilson, Randi F.	3,148.88
Wilson, Richard P.	2,365.58
Wilson, Ross Allan	3,482.52
Wingenbach, Daryl V.	8,159.92
Wingenbach, Glen R.	5,378.88
Wingerak, Lorne D.	13,004.36
Winkler, Richard M.	4,195.40
Winquist, Mark F.	5,078.24
Winterhalt, Brian	3,540.52
Winterhalt, James	2,091.82
Winterhalt, Leslie	3,119.60
Winterhalt, Nelson Andrew	3,379.00
Winterhalt, Timothy	5,253.47
Wintonyk, Mike	2,052.44
Wirth, Rodney	4,009.25
Wittig, Jenelle Joy	2,078.34
Wittig, Vernon Paul	6,170.51
Wittman, Tim	2,433.12
Wlaz, Alan M.	9,358.98
Wock, Richard A.	2,758.44
Woelk, Robert James	5,042.56
Woidyla, Peter	4,810.60
Wold, Timothy Martin	8,640.84
Wolensky, Richard and Wolensky, Marilyne	5,480.76
Wolfe, Ervin M.	6,191.16
Wolff, Douglas	2,318.34
Woloshyn, John	2,713.00
Wonitowy, Brian Paul	2,114.22
Wonsiak, Jeffrey E.	5,468.88
Wood, Darcy J. and Treva, Gwen	5,317.94
Wood, Jack A.	2,287.14
Wood, Ken	2,246.64
Woodard, Richard A.	5,049.82
Woodward, Ross	5,439.94
Wooff, Dean R.	8,770.36
Woolhouse, Dwayne and Woolhouse, Jeanne	3,771.34
Worobec, Richard A.	4,487.93
Worth, Robert C.	3,730.38
Wourms, Bradley	2,152.40
Wourms, Bradley H.	3,916.34
Woytiuk, Percy	2,024.72
Wozney, Leonard	4,012.58
Wright, Derry Winton	2,502.88
Wright, George B.	4,463.60
Wright, George Henry	3,994.77
Wright, Hal Brent	10,579.10
Wright, James Carlton	2,741.58
Wright, Rae	2,174.10
Wrubleski, Philip D.	2,059.80
Wruck, Dale R.	6,863.10
Wuchner, Warren	5,519.70
Wushke, Mark	2,070.48
Yarshenko, Charles Franklin	5,490.33
Yaskowich, Augustine	2,978.78
Yaskowich, Paul D.	2,350.00
Yaworski, Alvin M.	3,449.94
Yaworski, Glenn and Yaworski, Brenda	3,522.28
Yeager, Myles R.	4,912.86
Yelland, Steven Roy	3,347.70
Yeo, Randy A.	2,178.76
Yeomans, Dale M.	7,222.14
Yergens, Darcy Allan	3,112.30
Yingst, Cheryl	7,572.18
Yingst, Gerald	12,283.04
Yochim, Arthur	3,669.65
Young, Larry J.	2,961.34
Youzwa, Terry V.	4,725.56
Yuhasz, David	2,771.12
Yung, Henry L.	2,457.86
Zacharias, Dennis L.	3,035.82
Zagrodney, Matthew and Zagrodney, Brenda	2,447.22
Zahn, Sheldon M.	5,652.08
Zaick, Barry Laverne	3,599.24
Zakaluzny, Dennis and Zakaluzny, Catherine	3,539.06
Zakaluzny, Ronald Allan	3,303.12
Zalkinko, David	8,681.05
Zdunich, Douglas C. R.	8,417.24
Zelensky, Brian	3,986.92
Zelensky, Perry	3,986.92
Zelensky, William Earl	2,446.80
Zentner, Pat	3,283.58
Zerr, Gregory G.	3,575.68
Zerr, Richard P.	7,869.33

Agriculture — *(Continued)*

Payments of Interest Rebates — *(Concluded)*

Grants: — (Concluded)

Zieger, Harvey	3,133.08
Ziegler, Neil M.	5,047.78
Zilch, Horst Heinz	3,398.12
Zilkie, Daniel and Zilkie, Deb	5,058.28
Zilkie, David and Zilkie, Jackie	4,163.36
Zimmer, James L.	5,463.23
Zimroz, Edward John	2,586.38
Zoller, Kim	2,099.25
Zopf, Blaine	4,389.82
Zopf, Blair Jacob	10,958.60
Zorn, David M.	2,483.53
Zuchkan, Johnny K.	2,486.92
Zuliniak, Randy W.	2,326.81
Payees under $2,000.00	3,237,398.80
	$ 16,979,224.68

Payment to Cover the Deficiency of Land Bank Lease Fees in Meeting the Interest Costs Owing on Transferred Land Bank Land

Subvote 2

Revised Estimate	**$ 11,000,000.00**	Expenditure	**$ 8,585,999.00**

Transfers to Special Funds	$ 8,585,999.00
	$ 8,585,999.00

Grants for Agricultural Lessee's Share of Compensation and Rental Payments for Easements and Surface Leases

Subvote 3

Revised Estimate	**$ 650,000.00**	Expenditure	**$ 578,708.07**

Grants:

Anderson, Elizabeth A.	$ 5,190.30
Antelope Grazing Co-op Ltd.	5,518.80
Anton, Eugene	2,192.10
Arden Body	7,128.52
Body, William E. and Body, Bradley Warren	2,963.77
Brett, Stanley J.	10,428.90
Brock Fodder Mutual Ltd.	17,904.76
Brusky, Floyd L.	3,544.38
Burnett, John M.	2,101.80
Cammer, Neil and Cammer, Brent	2,866.85
Charann Farms Ltd.	2,495.96
Charles Cattle Co. Ltd.	3,070.42
Collins, Walter Wm.	2,505.59
Currie, Floyd H.	2,859.65
Davidson, Glen M.	2,239.80
Dodds, David	4,815.60
Dunn, Dennis L.	9,397.80
East Manitou Grazing Co-op Association	2,760.30
Ebel, Dennis	2,566.34
Fai, Alex and Fai, Theodore	4,093.20
Feil, Edward	3,181.95
Fichter, Glen D.	2,229.60
Fradette, Armand	2,400.60
Good, Harvey W.	7,880.56
Good, Wallace and Good, Darrell and Good, Delvin	2,328.90
Grand Cheviot Grazing Co-op Ltd.	11,289.32
Hammer, Oscar Bernard	2,471.30
Hammer, Oswald C.	3,562.80
Harrison, Mert	2,284.20
Haydock, James	3,019.81
Hess, Gunnar	3,776.70
Hogarth, Garry W.	2,580.30
Johner, David J.	2,521.20
Jones, Verna	3,003.60
Kerr, Cameron and Kerr, Rodney	2,844.74
Klaudt, Garry	2,516.70
Klaudt, Garry and Klaudt, Shirley	2,647.50
Langedahl, Hal	5,955.00
Le Nouail, Roger	2,646.18
Leifson, Terrance	3,017.02
Linacre Grazing Co-op Ltd.	4,710.90
Lorenz, Norbert	2,495.10
Lowe, Brian	2,643.00
Ludwig, James Allan	2,011.30
Mahaffey, Donald M. and Mahaffey, Shelley A.	3,022.20
Mantei, Allan	4,799.47
Martin Grazing Co-op Ltd.	17,582.85
Martin, Dan Stewart	4,166.06
McAuley, Bryce	2,840.10
Melvin, Terry and Melvin, Gordon	6,317.70
Moch, Harvey	8,057.85
Murray, Lorraine	7,206.63
Noble, Harold G.	5,545.80
Pahlke, William James	2,117.95
Phaff, Brent	4,080.60
Phaff, Rodney	2,980.95
Piquette, Gerard	3,473.10
Ponderosa Ranch Ltd.	2,790.08
Rossow, Murray	3,030.60
Saathoff, Alvin L.	4,073.72
Schaff, Anton	2,227.31
Schock, John	2,089.50
Schofield, Leslie A.	3,369.30
Sherwood, George	3,276.00
Thompson, Marvin A.	5,151.84

Agriculture — *(Concluded)*

Grants for Agricultural Lessee's Share of Compensation — *(Concluded)*

Grants: — (Concluded)

Thompson, Ronald F. and Thompson, Darrel L. and Newman, Stephen J.	3,324.60
Thomson Ranching Co. Ltd.	3,554.63
Toney, William B. and Toney, Richard T. and Toney, William C.	2,785.30
Van de Sype, Glenn	5,572.69
Weedon, Robert B.	4,933.20
White, Ralph A.	6,143.54
Payees under $2,000.00	273,531.38
	$ 578,708.07

Refunds pursuant to The Farmers' Oil Royalty Refund Act

Subvote 4

Revised Estimate	**$ 8,000,000.00**	Expenditure	**$ 7,863,032.98**

Total — Agriculture Heritage	**$ 34,006,964.73**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

Other Expenses:

Farm Purchase Program Fund	$ 8,585,999.00
Farmer's Oil Royalty Refund Program	7,863,032.98
	$ 16,449,031.98

Research and Development Division
Ordinary Expenditure

Science and Technology

Payments for Research and Development
Subvote 1

Revised Estimate	$ 812,000.00	Expenditure	$	704,511.30

Rents, Insurance and Utility Services	$	367.72
Travelling Expenses		394.90
Postage, Communications, Freight and Express		935.70
Computer and Word Processing Related Expenses		220.85
Contractual Services		698,821.38
Provisions and Business Expenses		770.75
Grants and Contributions		3,000.00
	$	**704,511.30**

Grants:

A Venture in Saskatchewan	$	3,000.00
	$	**3,000.00**

Grants Pursuant to the Canada-Saskatchewan Subsidiary Agreement on Advanced Technology
Subvote 2

Revised Estimate	$ 17,000.00	Expenditure	$	11,189.79

Contractual Services	$	11,189.79
	$	**11,189.79**

Total — Science and Technology Heritage	**$**	**715,701.09**

Schedule of Payments

Reported by payee are payments of (a) Salaries, Services and Gratuities of $20,000 or more, (b) Travel, Sustenance and Vehicle Expenses of $2,000 or more and (c) Other Expenses of $10,000 or more. Grants are reported under the relevant subvote.

Salaries, Services and Gratuities, and Travel, Sustenance and Vehicle Expenses:

Other Travel:

Payees Under $2,000.00	$	394.90
	$	**394.90**

Other Expenses:

Accutrak Systems Ltd.	$	29,221.18
Beline Manufacturing Co. Ltd.		10,438.05
CSP Foods Ltd.		21,191.17
Develcon Electronics Ltd.		137,412.41
Harvey J. Dickson Management Corp.		10,164.45
Innovative Research Inc.		77,398.00
International Road Dynamics Inc.		37,824.55
Philom Bios Inc.		113,242.97
Resnet Communications Technologies Inc.		38,158.17
Sci-Tec Instruments Inc.		33,347.79
SED Systems Inc.		134,737.62
Payees under $10,000.00		69,169.83
	$	**712,306.19**

Other Information

Statement of Remissions of Taxes and Fees

Statement showing Remission of Taxes and Fees for the Fiscal Year Ended March 31, 1988 as provided for under:

Section 42, The Department of Revenue and Financial Services Act

The Education and Health Tax Act

Arrowhead Motor Inn	$ 69.03
Ashok's Smoke & Candy Shop	24.00
B M L Leasing Limited	111.27
Baker's Fine Furs	112.93
Boryski's Butcher Block Ltd.	56.58
Brady's Auto Body Ltd.	100.07
C & D Service Ltd.	544.98
C B L Lucky Dollar	31.49
Can-Seed Equipment Ltd.	150.62
Carman's Furniture and Hardware Limited	189.14
Certified Lock & Safe	22.51
Cessco Fabrication & Engineering Limited	630.05
Coldstream Products of Canada Ltd.	40.62
Competition Muffler & Shocks (1986) Ltd.	79.06
Continental Refrigeration and Appliance (1984) Ltd.	523.81
Copy Cats Duplicating Service	200.86
Creative Camera & Sound Ltd.	193.94
Cupar Drug Hall Ltd.	52.74
Custom Photo Developing	500.54
Custombilt Firescreens	40.88
DMS Survey Equipment	28.99
Dahl Cosmetics	39.54
Danaher's Irish Shop Ltd.	14.02
Delta Design Ltd.	199.23
Delta Rock & Sand Ltd.	32.94
Dunk Drugs (1974) Ltd.	256.90
E P Micro Ltd.	87.16
Editors Press Ltd.	24,796.24
Eric's Auto Body Limited	109.13
Esterhazy Hardware and Furniture	531.09
Furniture Square Ltd.	318.65
G W Autobody Co. Ltd.	192.25
Garratt Welding & Repair	69.63
Garry McDowell	45.61
Glenco Building Products Ltd.	538.86
Gord 'N Lee's Groceries (Manor)	40.12
Gregg's Tire Service	18.98
Grosvenor Fine Furniture (1982) Ltd.	540.99
Grosvenor Fine Furniture (1982) Ltd.	589.85
Gurstein Furs Ltd.	76.57
Harrisons & Crosfield (Canada) Ltd.	517.52
Hey's Construction and Building Supplies Limited	504.16
Hilderman Acres Ltd.	139.30
Industrial New and Used Parts Ltd.	279.28
J & E Sporting Goods Ltd.	131.71
J B Wassill & Son Ltd.	27.71
Job-Rite Printers (1981) Ltd.	27.86
Just Volleyball	91.17
Lakeman Equipment Rentals Ltd.	279.41
Lakeman Forklift Rentals Ltd.	56.87
Lakeside Power Sales Ltd.	76.86
Lakeview Mobile Homes	101.49
Lamplighter Headlight Controls Ltd.	313.79
Langenburg Union Hospital	150.79
Lloyd's Office Supplies	34.46
Lojas Cantania International Co. Ltd.	23.67
Lumber King Thrift Lot	538.08
MacLeods Authorized Dealer	382.91
Madsen Fence Ltd.	454.31
Maidstone Oilfield Service	2,693.00
Majestic Disposals Ltd.	19.77
Meadow Lake Union Hospital	27.15
Moores Fine Furniture	33.17
Mr. G. M. Hewson	79.88
Mr. Zip Instant Printing Ltd.	5,299.20
Muir Barber Ltd.	358.41
Murray's Farm Supply	30.30
Napa Auto Parts	86.00
Nevada Bob's Discount Golf & Tennis	136.72
Norsask Business Systems Inc.	141.01
North Star Motel	95.96
Nutmeg Square Ltd.	11.62
P. K. Lumber & Construction Ltd.	162.91
Photo Synthesis	41.49
Pioneer Co-op Ass'n. Ltd.	826.59
Pioneer Motor Hotel	37.89
Popeye's Autobody	66.21
Primrose Husky Service	194.10
Pro-Kem Auto Supplies	14.31
Pulsar Ventures	295.70
Regina Auto Body Shop Ltd.	245.61
Regina Mack Centre Ltd.	556.93
Regina Mack Leasing Ltd.	11.01
Riverside Motel	19.71
Robin Enterprises Ltd.	1,639.66
Ross Jewellers	256.49
Russell Supplies	536.53
Russwood Broadcasting Limited	43.93
Sanford & Son New & Used Ltd.	315.58
Saskatoon's Shelf Shop	32.96
Saskwest Television Inc.	317.45
Saskwest Television Inc.	301.33
Scharf Enterprises	128.84
Schnell, Denis	570.50
Selkirk Hotel	10.74
Selkirk Hotel	65.83
Shelf Shop	25.88
Shyiak Chevrolet Oldsmobile Ltd.	17.71
Simon's Jewellery Ltd.	115.20
Spargroup — Div. of Threadfast Manufacturing Ltd.	111.19
Speccon Sales Inc.	505.86
Starlite Glass	60.04
Studio Photogenique	82.73
Success Office Systems Inc.	524.85
Sun-Raven Holdings Ltd.	152.09
T 40 Holdings Ltd.	150.41
TCM Equipment	530.30
The Bethune Co-op Ass'n. Ltd.	217.42
The Prairie Lily Floral Boutique	44.32

Statement of Remission of Taxes and Fees — (Continued)

The Education and Health Tax Act — *(Concluded)*

Tim Donut Limited		526.06
Tomboy		220.78
Trav-A-Leer Motel		98.38
UMACS of Canada Inc.		671.48
Uppercuts		48.51
V & M Radiator Service		89.49
Video City		113.41
Video City		132.45
Video City		22.53
Video City		122.77
Wagner's Flooring Ltd.		255.46
Wash World Industries Limited		510.66
Western Canada Lottery Corporation		766.43
Western Cycle & Sporting Goods Co. Ltd.		519.70
	$	60,839.42

The Liquor Consumption Tax Act

Burstall Hotel	$	94.85
Earl Grey Hotel		116.09
Garrick Hotel		93.23
Golden Lantern Restaurant		28.16
John Paul's Dining Room		132.34
Lestock Hotel		177.30
Marsden Hotel		117.20
Millos Pizza & Steak House		64.79
Montmartre Hotel		130.75
Pioneer Motor Hotel		131.03
Rockers		512.11
Selkirk Hotel		461.84
Selkirk Hotel		452.19
Special Liquor Vendor #110		56.28
Special Liquor Vendor #122		140.64
Special Liquor Vendor #66		212.68
Special Liquor Vendor #91		188.23
Theodore Motor Inn		87.01
Windsor Hotel		237.35
Yorkton Curling Club		62.00
	$	3,496.07

The Tobacco Tax Act

Marsden Hotel	$	59.89
Columbia Club of Lloydminster		100.98
	$	160.87

The Freehold Oil and Gas Production Tax Act

Husky Oil Operations Ltd.	$	7,549,396.86
	$	7,549,396.86

Mineral Resources Act

Woolley Resources Ltd.	$	6,529.28
	$	6,529.28

Statement of Remission of Taxes and Fees

Statement showing Remission of Taxes and Fees for the Fiscal Year Ended March 31, 1988 as provided for under:

Section 60, The Department of Finance Act, 1983

The Income Tax Act

A & K Enterprises Co. Ltd.	$ 4,193.52
Abbey, John Charles	1,611.02
Abbott, George R.	732.10
Adamko, Ernest	1,140.00
Alberts, Blake E.	3,069.24
Alix, Louis N.	294.02
Allan Hotel (1966) Ltd.	161.00
Allen, A. Verdi	2,509.80
Allen, Charles	99.93
Allen, Raymond	2,843.23
Allsen, Estate of Arthur H.	1,260.00
Althouse, Wesley M.	2,325.51
Amy, J. Elgin	240.00
Amy, Sally	240.00
Anderson, Delmer F.	66.00
Anderson, Harold G.	38.14
Anderson, Norval J.	60.00
Andrew, James S.	476.00
Andrews, Reginald T.	59.70
Anklovitch, Murray	1,132.02
Antosh, George	108.00
Armbruster, Charles L.	318.00
Armstrong, Gordon J.	1,120.75
Arneson, Garry Allan	2,667.00
Arndt, Norman	1,010.67
Arnett, Kenneth W.	280.50
Ashworth, Gordon L.	139.80
Ashworth, James T.	356.22
Austfjord, Einar	159.00
Austman, Walter C.	3,916.75
Babecy, Garth W.	405.00
Babonich, Richard	786.89
Bailey, Curtis W.	2,424.00
Bailey, Donald J.	37.50
Bakken, Clarence	1,258.00
Balaski, Morris N.	6,000.00
Balzer, Henry Peter	880.71
Banadyga, Gordon Dale	159.00
Banbury, Horace C.	954.00
Baril, Joe	2,535.00
Baril, Raymond	2,988.00
Baril, Victor	772.51
Barnett, Dennis W.	2,283.51
Barrington, Alvin	145.16
Barton, Robert A.	5,598.00
Bartsch, Christine	3,957.59
Baskey, Herbert P.	174.13
Batke, Ivan	80.92
Bauche, Bernard J.	678.00
Bauer, Henry	4,510.68
Bayne, Letty	1,056.00
Bayne, Peter L.	1,056.00
Beattie, Kim	721.50
Beatty, Clifford J.	504.42
Beauchesne, Fernand	1,354.80
Beauchesne, Madeleine	136.94
Beaudry, Bruno	1,732.92
Beauregard, Gerald J.	1,607.82
Becker, Estate of Adolph	288.00
Becker, Nolan	4,590.00
Beckman, Lloyd	191.70
Beilhartz, Harry J. G.	1,225.15
Beisel, Gordon A.	863.06
Beisel, Samuel D.	1,201.50
Bekar, Gerald G.	106.89
Bell, Ronald	76.00
Bell, Ruth I.	70.08
Belt, Margaret P.	3,239.70
Benson, Ralph W.	1,800.00
Benson, Rose C.	1,294.23
Bernard, Wayne E.	288.92
Bernesky, Aaron	635.46
Bernhardt, Zack F.	1,374.00
Bethune, Stanley G.	6,000.00
Beutler, Leslie W.	1,140.58
Bevan, Anthony	780.00
Biehn, Eric J.	128.25
Bigney, Norman D. Jr.	95.00
Bilawchuk, Ernest	1,189.50
Bill the Builder Ltd.	805.80
Blackstock, Derryl R.	172.50
Blair, C. Dale	249.00
Blair, Ronald S.	1,189.00
Blanc, Joseph A.	276.00
Blenkin, Marvin B.	6,000.00
Bliss, C. Van Patten	5,229.60
Bloom, Dennis C.	3,568.17
Bobesko, Dimitrey J.	3,013.62
Bochek, Tom A.	354.00
Boden, John J.	1,193.40
Bodnar, Alex Jr.	204.00
Bodnaryk, John E.	336.70
Bodnaryk, Stephanie	342.14
Bohl, Fred	27.00
Bohn, Arlene V.	1,481.94
Bohn, Larry	1,481.94
Bohun, Dick	1,415.34
Boisvert, Raymond L.	1,620.00
Bolen, Lionel A.	93.96
Bonish, Allen E.	232.50
Boos, Gary	3,334.26
Borys, Ronald	445.10
Bosch, James W.	365.46
Bouchard, Cyril	702.00
Bowey, Donald E.	38.28
Boychuk, Steve W.	129.80
Braham, Dennis W.	1,639.08
Braham, Donna L.	1,639.08
Brand, William C.	2,159.41
Brander, Leigh	12.00
Brandle, Peter J.	3,544.00
Braun, Blaine	1,509.00
Braun, Gary D.	48.00
Brazier, Glen G.	1,007.22
Breker, Fred J.	2,224.17
Brisebois, Arthur G.	285.24
Brisebois, Denis Guy	306.00
Brotzel, Arthur	183.95
Brown, J. Harold	265.80
Bryant, Dean G.	2,764.85
Buchinski, Stanley	480.00
Bucko, Andy	710.41

Statement of Remission of Taxes and Fees — (Continued)

The Income Tax Act — *(Continued)*

Budnick, Gerald J.	230.09
Budzinski, Julian	1,331.40
Bulitz, Jerry B.	211.62
Bumbac, John G.	919.13
Burgart, Bob	142.00
Burko, Irene J.	641.60
Burko, Lorne V.	865.80
Burletoff, Paul	6,536.54
Burnard, Gary W.	336.12
Burnett, Robert J.	640.29
Busby, F. Glen	2,840.32
Buyck, Larry	1,184.87
Cafferata, Albert E.	1,589.23
Callfas, Orval R.	310.98
Campeau, Ernest	452.66
Canning, Albert E.	9.00
Carleton, John J.	658.50
Carpenter, Doug	408.00
Central Posters Ltd.	6,000.00
Chabot Bros. Lands & Forage Ltd.	6,000.00
Chabot, Lucien A.	88.80
Chalifour, Marcel	295.50
Chatterson, Estate of Elmer K.	1,979.94
Choat, Ernest	3,638.63
Christian, Kenneth R.	2,284.74
Chubey, Peter	1,155.30
Churchbridge Agencies Realty Ltd.	407.40
Chytyk, Estate of George M.	2,019.27
Clarke, Wilbert G.	424.58
Claughton, James C.	1,174.46
Clausen, Kenneth	193.37
Clayton, John J.	5,216.00
Cliffe, Danny	138.00
Collins, Michael J.	3,204.87
Conrad, Eldon	225.19
Cook, David A.	6,000.00
Copeland, Samuel	598.20
Corbett, Wayne A.	393.55
Cossette, Patrick E.	2,437.00
Coulter, Ross V.	3,039.00
Coulthard, Ed	3,389.04
Cowie, Arnold	154.80
Cowie, Wayne	77.43
Craig, James D.	5,918.79
Crawford, Gerald B.	8,624.33
Croissant, Delwin	301.11
Cross, Fred	126.17
Crozon, Estate of Leon J.	854.00
Crumly, Murray	115.81
Crumly, Vivian M.	992.01
Cumming, Hugh W.	2,829.90
Cupples, Dale	2,514.00
Currie, James	790.02
Cursons, Victor E.	2,246.64
Danku, Edward F.	261.90
Danylczuk, Jack	877.50
Dauvin, George	794.40
Dauvin, Paul M.	79.20
Davies, Robert S.	498.00
Dear, Dusty	932.00
Deeg, Ricky	1,261.50
Delisle, Wilfred R.	4,763.08
Delyea, Allan N.	876.06
Demontarnal, Charles	162.00
Denis, Gilbert	675.22
Derbawka, Stephen J.	450.00
Derbowka, Ervine M. J.	1,080.00
Derdall, B. Ross	1,320.00
Desautels, Gerard	638.49
Dewhurst, Edward	27.64
Dewores, William	554.00
Dewulf, Garry H.	451.94
Diamond, Estate of James W.	3,064.00
Dierker, Edwin	208.92
Dietz, Anthony G.	204.00
Dietze, Herbert	169.20
Dirk, Neal J.	1,406.70
Dmytryshyn, Peter A.	3,222.95
Dobrowski, Robert J.	210.00
Doidge, Ken	60.72
Dolman, David	3,036.44
Donauer, Henry J.	1,931.00
Dornian, Steve F.	157.44
Doyle, Wesley	1,159.08
Draude, Fred	359.88
Dubiel, Terry C.	356.70
Dubyk, Peter	3,145.11
Dull, Clarence	402.48
Dull, Morley B.	402.54
Dumanski, Nicholas A.	2,151.00
Dunne, Jerome G.	180.75
Durrant, G. Dale	151.21
Dusener, Norbert	117.57
Eirickson, Neil E.	200.00
Elliott, Shirley A.	3,320.62
Elliott, Terry	285.84
Englot, Edward	36.00
Ens, Irene	503.00
Ens, Stanley	702.00
Eresman, Garry Wm.	1,121.18
Eresman, Stanley John	1,853.92
Eskdale, Donald M.	181.32
Esopenko, Leon Sr.	1,740.00
Ewan, Keith M.	4,800.00
Ewan, Estate of Robert G. L.	2,625.00
Ewert, Wallace G.	240.30
Farrell, Frank	43.46
Faure, Kenneth	913.14
Faye, Zenneth K.	1,326.00
Feduk, Morris	2,921.72
Fehr, Peter R.	1,179.45
Fennig, Larry	5,661.24
Ferchoff, Leonard K.	358.85
Ferguson, Robert Martin	587.91
Ferguson, William D.	155.40
Fettis, Douglas B.	246.00
Fialkowski, Karl	831.94
Fischer, Elmer	5,016.00
Fisher, Yvonne	6,000.00
Flaman, Paul J. T.	5,111.00
Fleck, Dennis	490.89
Fleck, Sylvia M.	345.45
Flegel, Gerald R.	1,482.00
Flemington, Leonard W.	2,263.74
Fletcher, lean J.	676.12
Foisy, Richard	825.18
Fornwald, Howard A.	789.90
Forster, Elgin S.	3,863.68
Franko, John W.	2,458.54

Statement of Remission of Taxes and Fees — (Continued)

The Income Tax Act — *(Continued)*

French, Jack R.	1,413.07
Frerotte, Emile J.	2,721.99
Frie, James	1,584.20
Friesen, Kenneth R.	44.46
Friess, George	46.98
Froese, Isaac	6,000.00
Froyman, Dennis	1,035.28
Funk, Donald H.	1,399.19
Fyson, Blaine M.	3,260.52
Gabert, Henry R.	156.26
Gall, Ron J.	120.00
Gallais, Alan H.	2,216.86
Ganton, Cecil E.	6,079.75
Garland, G. Bruce	887.83
Garrett, Stewart M.	210.00
Gazdewich, Lawrence Joseph	3,271.00
Geissler, Henry G.	213.30
German, Genevieve	1,850.54
German, Steve	6,000.00
Gette, Gerard	3,841.22
Giasson, Norman A.	375.00
Giesbrecht, Alvin	455.34
Gillert, Dennis W.	123.63
Gimas, Melvin	346.69
Glass, John	357.23
Glass, Michael	5,215.05
Glenn, Elwood L.	4,511.68
Glenn, Jeanie H.	785.01
Goller, Sheldon J.	78.62
Goodbrand, Robert A.	1,876.00
Goota, Ron	850.80
Gordon, Eric R. G.	206.10
Gordon, Lorne E.	1,018.62
Gorgichuk, Mike	6,076.65
Gottselig, William	1,431.85
Gradin, Glen E.	4,200.00
Graham, James A.	168.98
Graham, Robert Sr.	52.50
Grant, Gary J.	330.00
Gray, Stanley R.	2,966.30
Gray, Wayne	44.70
Green, Donald J.	346.80
Greene, David K.	110.82
Griffin, David	1,601.75
Gross, Benedict P.	2,039.40
Grywacheski, Kenneth P.	1,290.00
Grywacheski, Ronald	1,277.00
Guran, Joey E.	1,243.80
Guran, Rosalind	1,243.80
Gurskey, Bruce E.	466.97
Gustafson, James E.	799.43
Gustafson, Jerry W.	541.90
Haas, Peter	2,188.80
Habermehl, Bradley K.	300.00
Haegebaert, Camille N.	6,000.00
Haight, Kevin	61.00
Hall, Lyle G.	1,041.37
Hamborg, Ken D.	39.00
Hamel, Raymond E.	594.46
Hancock, Gordon K.	4,336.77
Hannotte, John E.	3,838.61
Hansen, Kaj H.	62.70
Hanson, Howard	254.54
Hanson, Norman E.	803.99
Harrick, Randolph	1,134.00
Harris, Richard Mel	4,939.70
Hartman, Grant E.	62.23
Harty, Michael	127.56
Hassard, William J.	496.00
Haugerud, Lloyd	261.00
Hazzard, Richard C.	2,669.71
Heatcoat, Wayne R.	6,000.00
Hebert, Jean Louis	325.80
Hegglin, Kent	464.00
Heisler, Alphonse	253.00
Hengstler, Richard	271.68
Henrikson, Terry C.	1,377.00
Henrion, Maurice F.	1,956.00
Herperger, Allan F.	394.38
Herzog, Arnold	113.00
Hess, Erwin	639.98
Hetu, Thelma	2,400.00
Hetzel, Eric	786.00
Hewitt, George D.	298.02
Hewitt, George Reid	298.02
Hewson, Ken N.	219.00
Highton, Albert R.	138.06
Highton, Shirley M.	138.06
Hildahl, Lynn E.	418.50
Hill, Rose B.	89.34
Hiltz, Maurice	3,368.00
Hinz, Karl E.	1,260.00
Hoffman, Philip	194.10
Hogg, Preston G. B.	72.00
Holman, Rodney	297.96
Holtvogt, Allan J.	463.70
Hood, Shannon S.	5,482.56
Hoofdakker, Pete	127.56
Hookenson, Reginald	83.16
Horsman, Helen	1,125.00
Howard, Trevor	1,248.00
Howden, Doug L.	3,514.20
Howe, Elaine J.	6,000.00
Hradecki, Emil	60.36
Hradecki, Louis	418.80
Hubbard, William A.	2,655.23
Hubick, Garry L.	149.81
Hubick, Noreen O.	370.08
Huck, Daryl	6,000.00
Hudy, David G.	2,520.00
Hue, Edgar L.	438.00
Hugo, Allan	578.09
Hull, David	75.60
Hull, Harry	425.77
Hull, Nora Jean	425.77
Humble, John A.	2,086.90
Hummel, David E.	885.13
Hundt, Raymond J.	90.36
Hunter, Estate of Bryan	303.33
Hurd, Cameron D.	191.00
Hutton, Dallas	3,660.00
Ignatescu, Wade W.	789.00
Ingram, Lewis D. E.	4,411.46
Irwin, Don	2,187.00
Isbister, James G.	120.00
Jackson, Donald	2,722.70
Jahn, Harley	252.75
James, Delbert W.	4,273.68
Jamieson, Clifford	342.00

Statement of Remission of Taxes and Fees — (Continued)

The Income Tax Act — *(Continued)*

Janiskewich, Allan	2,089.41
Jankauskas, Stanley	388.00
Janzen, Isaac	4,423.32
Janzen, Marie	2,115.00
Japp, Kerry D.	168.00
Jeffery, Larry N.	6,000.00
Jiricka, Michael J.	188.40
Jobin, Gerald	78.00
Joelson, Roy	597.00
Johnson, Harold L.	1,018.36
Johnson, Lloyd C.	1,157.00
Johnson, Raymond M.	1,575.24
Johnson, Robert T.	2,918.76
Johnston, Ken	2,127.00
Johnstone, Arleigh A.	2,918.49
Jones, Randy R.	30.00
Jones, Estate of Ronald	1,233.00
Jungwirth, Robert	99.96
Junk, Kenneth J.	1,791.24
Junop, Donald Gary	720.85
Junop, Ronald	642.37
Just, Gladys H. P.	932.01
Kachluba, Carl	186.00
Kachmarski, Robert B.	150.00
Kading, Estate of Evolt	3,000.00
Kallis, Darryl L.	5,740.00
Kalmakoff, Jack	2,812.32
Karpa, James M.	69.00
Keall, Robert	142.22
Kearney's Holdings Inc.	999.60
Kehoe, Josephine	809.95
Kehrig, Henry E.	840.14
Keller, Gordon	1,634.28
Kemp, Cameron M.	262.02
Kennett, Kenton W.	816.30
Kenny, Davis	116.04
Kerluke, Dwayne	1,031.04
Kew, Gerald M.	36.00
Kiehn, Lorado	31.00
Kindlein, Eric	665.52
Kindrachuk, John W.	128.40
Kindratsky, Bernard P.	2,619.94
Kindred Enterprises Ltd.	6,000.00
King, Rose Ann	6,000.00
King, Roy K. J.	1,609.98
King, William H.	6,000.00
Kittelson, Lloyd O.	4,623.90
Kitz, Perry L.	66.04
Klaassen, Myron C.	134.94
Klane, August F.	162.00
Klatt, James E.	370.91
Klatt, Orville L.	889.93
Klause, Blair P.	945.50
Klimchuk, Lorne V.	420.30
Knoblauch, Barry A.	279.58
Knott, Harry A.	290.01
Kohlenberg, Wilfred	600.00
Kohlman, James	301.68
Konkin, Irene	3,524.00
Konkin, Peter	3,524.00
Kornkven, Donald A.	1,935.47
Korol, Brian A.	150.00
Kortmeyer, Kenneth	625.48
Kortmeyer, Wayne	262.23
Kowalchuk, Jimmy J.	246.00
Kowalchuk, Joseph	367.00
Kowalko, Frank	2,419.11
Kowalski, Edward P.	2,347.72
Kowalski, Leo A.	1,536.28
Kozak, Ernie	6,000.00
Kozak, Michael	3,535.56
Krahn, Dennis	2,438.19
Kratchmer, David P.	1,260.00
Kraus, Herman M.	927.00
Kriger, Dennis W.	309.03
Kucher, Peter	2,816.64
Kuffert, Harry W.	1,338.10
Kuliasa, Marion	1,138.07
Kuryluk, Mervin A.	731.70
Kusch, Clay W.	600.00
Kuypers, Bernard	489.66
Kyle, Mervin E.	4,904.76
Laberge, Romeo	618.00
Laczko, Larry G.	660.00
Lalonde, Clement G.	36.00
Lande, George	1,897.00
Lane, Dennis	5,531.37
Langmaier, Don G.	390.93
Langmaier, Karl W.	1,355.78
Larock, Gregory	2,361.29
Larson, Raymond	2,429.21
Lascelle, Arthur E.	174.00
Laurans, John	3,085.00
Lay, Duane	153.11
Lazor, Ray	71.04
Lealos, Harold	1,670.50
Lealos, Howard	1,020.00
Lebel, Albany	660.00
Lee, Lyal	332.00
Leepart, George R.	827.58
Leepart, Violet R.	343.51
Lefort, Lionel	75.28
Leibel, John F.	1,016.64
Leible, Henry	2,437.33
Leik, Kelly P.	1,162.76
Keipert, Glenn	2,981.28
Lessard, Paul	6,000.00
Lewchak, Gary	2,423.78
Liebrecht, Garry W.	1,021.37
Liebreich, Larry L.	1,125.31
Lindberg, Mary Yvonne	810.00
Lindgren, Dale M.	914.10
Little, Harry	645.77
Litzenberger, Edwin D.	1,783.08
Lock, Duane W.	1,632.90
Lofthang, Estate of Richard L.	371.00
Logan, J. Ernest	1,380.00
Longmuir, Donald F.	583.80
Loose, Carl N.	265.20
Loose, Larry W.	4,614.32
Lux, Norman	1,534.26
Lyke, Ronald D.	519.84
Lynch, Terry D.	300.48
LeGrand, Larry	231.42
Mack, Leslie	2,898.72
Mackie, Colin T.	2,391.72
Macuick, Matthew	114.00
Magnusson, Barry	448.65
Makarow, Adam	174.30
Maksymiw, Jim E.	3,914.60

Statement of Remission of Taxes and Fees — (Continued)

The Income Tax Act — *(Continued)*

Maksymytz, Casmer	1,474.02
Maksymytz, William	79.56
Manz, Joseph	711.43
Marchant, Malcolm L.	312.00
Markwart, Gordon W.	1,777.50
Marsh, Roland S.	3,031.32
Marshall, Brady D.	828.60
Martin, Aloysius	3,005.61
Martinson, Dayle E.	446.00
Maryniak, Alex M.	1,698.00
Masich, Nicholas E.	2,373.95
Massey, Elaine P.	171.50
Massey, Wendell H.	302.42
Mathews, Ruth	704.00
Mathews, Thomas	704.00
Mathison, Morris	2,366.98
Matsalla, Lorne	450.00
Mayer, Miles	595.50
Mehrer, Byron	1,392.00
Meier, Glen W.	155.00
Meiklejohn, Kevin	2,400.00
Melnyk, Kenneth G.	384.60
Melnyk, William	42.00
Mercier, Augustin A.	3,036.21
Merrifield, Gerald R.	4,440.00
Messer, Delbert J.	504.00
Metzger, David Richard	540.00
Michel, Marlene J.	448.00
Michel, Ralph E.	719.00
Mierke, Gordon E.	3,795.61
Mievre, Doug	144.36
Mihalicz, Raymond	2,841.00
Milbrandt, Donald L.	673.57
Miller, Bruce	1,413.94
Miller, James E. A.	183.00
Milne, James	182.48
Minard, Thomas	1,426.70
Miner, Ralph H.	144.00
Minken, John	2,611.00
Minter, Jeff D.	473.70
Mishak, Joseph	1,370.40
Mohr, Lyle D.	459.00
Mooney, David Michael	3,900.00
Moore, Loran	125.83
Moosomin Furniture & Appliances Ltd.	299.94
Morgans, Frank W. A.	700.40
Morris, Noel A.	1,175.74
Morrison, Estate of Alfred Neil	19.33
Morrison, Judith	148.34
Morrison, Stuart A.	1,941.00
Mortensen, Howard L.	237.00
Moysuik, Peter A.	1,552.68
Mucha, Leonard R.	456.00
Muchowski, Patrick	299.00
Mueller, Frances	197.52
Mueller, Ralph J.	1,292.27
Mundell, Allen W.	898.50
Munro, Donald Jr.	355.00
Murphy, Elmer G.	749.79
Muzyka, Harry	4,000.00
Myers, Duane	284.54
Mykytuk, Dave	1,010.00
MacLeod, Robert L.	186.00
McCabe, Kenneth	325.80
McClean, Wayne R.	4,363.43
McConnell, Donald E.	231.08
McCorriston, Lorne D.	33.00
McDonald, Darryl E.	608.05
McDougall, James E.	161.40
McEwen, Ken A.	4,812.61
McGowan, Sargent, E.	5,973.72
McIntyre, Gordon B.	4,680.00
McIntyre, Robert C.	4,809.60
McKenzie, Hugh	269.00
McKenzie, John N.	132.00
McLachlan, Fred H.	811.41
McMillan, Douglas J.	110.90
McMillan, Larry B.	110.90
McMillan, Martin Brian	110.90
Nagy, Dennis M.	75.00
Nagy, Wayne F.	2,995.57
Nash, James	72.00
Neis, Lenore C.	8,643.00
Neis, Estate of Ralph M.	9,562.70
Nelson, John K.	5,839.38
Nelson, Ron A.	557.70
Nelson, Estate of Ruby L.	1,680.00
Nelson, William E.	4,800.00
Neuberger, Darryl	3,301.58
Neudorf, Peter H.	5,680.20
Neugebauer, Dennis	397.50
Neuls, Ken	2,033.25
Neumeier, Dale G.	210.00
Neumiller, Wayne	456.60
Neurauter, Brian	2,913.04
Nichol, James	1,446.94
Nickel, Arthur	96.00
Nielsen, Gordon E.	6,000.00
Norbury, Larry	1,662.00
Norrish, Richard J.	137.58
Novak, Jerry S.	1,625.10
Novlan, Clement E.	1,584.00
Novlan, Douglas	792.00
Novlan, Randall	792.00
Nowlin, Larry H.	945.84
Nygaard, David E.	1,776.00
O'Byrne, Eunice	417.36
O'Byrne, Estate of Gerald V.	599.16
O'Grady, Gratton	846.00
Olsgard, Bruce Lee	399.00
Olson, Glenn T.	150.00
Olson, Melvin	2,352.00
Orosz, Frank J.	599.88
Owen, Eldon A.	1,548.72
Owen, Eric	287.55
Oystreck, John W.	741.36
Padfield, Tim C.	232.50
Pankratz, Peter F.	1,986.12
Paproski, Gordon C.	420.00
Paranica, Morris	183.60
Parker, Garnet H.	4,025.22
Parsons, David L.	742.20
Patenaude, Donald	329.10
Patience, Douglas	287.05
Patterson, Daniel J.	2,794.66
Pawlyshyn, Robert	240.00
Payne, Jack	401.87
Pederson, Arnold C.	3,580.62
Pederson, Ronald W.	4,733.60

Statement of Remission of Taxes and Fees — (Continued)

The Income Tax Act — *(Continued)*

Pennell, Wilfred G.	230.32
Perrault, Bernard	301.20
Perry, Darryl R.	222.00
Perry, George	8,568.08
Peters, John B.	1,592.00
Pfneisl, Conrad P.	852.00
Pfrimmer, Albert G.	89.28
Phaneuf, Lionel	836.79
Phelan, Donald J.	1,415.37
Pidlisny, Donald R.	622.00
Pidwerbesky, Ernie	473.76
Pinder, David	198.00
Pindus, Edward	2,505.00
Pisiak, Sylvester	138.00
Plummer, Arthur L.	160.28
Poelzer, Kathleen	462.07
Polkinghorne, Richard H.	81.00
Pollock's Auction Market Ltd.	1,143.36
Pollock, Barry W.	33.00
Polvi, Howard E.	48.00
Popp, John	3,600.00
Porter, Richard C.	1,451.00
Powrie, Jame O.	2,122.11
Prescesky, Douglas W.	479.82
Prescesky, Morris	2,978.40
Prevost, Lynne M.	961.87
Prosko, Ricky A.	2,480.70
Prosko, Yvonne	297.00
Proulx, Donald	142.55
Psovsky, Jerry	4,875.00
Puetz, Cyril	418.28
Purves, Richard J.	62.13
Quibell, Sid	1,421.23
Quiring, Richard	6,000.00
Radke, Bertram J.	1,295.54
Radom, Heather E.	462.13
Radom, Rick N.	462.13
Rapchalk, Norman	762.00
Rasmussen, Gerald D.	120.00
Ratushniak, Steve D.	1,118.28
Ray, Everette G.	1,020.00
Raymore Motor Products (1978) Ltd.	2,806.56
Read, James E.	2,032.59
Read, John William Marshall	196.54
Reavie, James	169.80
Reddekopp, Abraham D.	5,382.00
Reddekopp, Henry D.	1,350.00
Regehr, Abram E.	6,000.00
Regier, Cornelius A.	381.00
Regnier, Gerard A.	347.28
Reich, Valentine J.	284.00
Reid, Duncan	2,694.21
Reierson, Selmer A.	103.00
Reiger, David L.	6,000.00
Reimer, Jake H.	336.51
Rendle, Trevor	810.00
Renneberg, Brian E.	258.24
Renneberg, Noel N.	258.24
Renwick, Maryanne	643.96
Reschny, Ernest J.	141.00
Reynolds, Walter	2,085.00
Reznechenko, Reginald	752.08
Rhinas, Walter	3,785.00
Rhinehart, Garry	324.00
Rhodes, Douglas H.	3,769.00
Rice, James D.	960.80
Richardson, Barry	2,774.83
Richardson, Karin	2,774.83
Richert, Linda	88.20
Rinas, Debbie L.	249.67
Rinas, Rick	1,475.00
Ripa, William	260.36
Roach, Ursula	894.00
Roach, Walter	894.00
Robert, Raymond	495.00
Roberts, Richard	435.17
Robertson, George R.	1,052.25
Robertson, Timothy L.	389.00
Robin, Guy	1,253.16
Robinson, Brian W.	2.72
Robson, Ernest F.	1,371.18
Robson, Jack L.	1,140.00
Rogers, Clarence R.	8.52
Rogers, Victor B.	1,937.83
Rogers, William	675.00
Romanow, Ronald A.	120.00
Rorke, Garry	36.00
Rosenberger, Gerald	3,193.08
Roy, Roger	291.00
Roy, Roland J.	240.00
Rudichuk, Daryl	3,962.38
Ruedig, Ross	932.65
Rusnak, Curtis P.	864.00
Rusnak, Peter	399.90
Rusu, Robert B.	78.00
Ruten, Larry	1,519.07
Ruzicka, Kelvin W.	197.92
Ryan, Lorne Howard	6,103.47
Rysavy, Donald	396.00
Sabulsky, Emil	1,104.00
Sadlowski Equipment Ltd.	762.00
Salmond, David C.	1,243.20
Salzl, Richard	30.00
Sander, Irene	1,911.25
Sander, William	904.80
Sandor, Edward J.	165.00
Sandor, Sharon L.	165.00
Sandy, David H.	487.53
Sassen, Heinz	1,830.66
Saunders, Cyril	645.00
Savage, Malcolm	1,511.76
Savenkoff, Birney	76.68
Scarlett, Thelma M.	2,939.34
Schatz, Werner H.	437.94
Schell, Adam A.	2,220.00
Schick, Adolph	2,910.84
Schick, Iris	2,910.78
Schmidt, Anton B.	3,821.68
Schmidt, Horest G.	3,785.55
Schneider, Bernard	144.48
Schoen, Frank F.	210.96
Schoenke, Martha	346.11
Scholz, Herb R.	1,005.29
Schrader, Cleo F.	707.60
Schultz, Marshall B.	923.00
Schultz, Ronald C.	762.48
Schulzke, Wilbert	5,724.34
Schuman Holdings Ltd.	4,842.78
Schurko, Ernest H.	981.00

Statement of Remission of Taxes and Fees — (Continued)

The Income Tax Act — *(Continued)*

Schwark, Gerard	102.60
Schwark, Hubert	898.92
Schwartz, Lyle	213.67
Schwindt, Robert L.	4,510.25
Scott, Ronald	1,511.64
Scramstad, S. Mabel	1,569.76
Sebulsky, Victoria	186.00
Sedgwick, Donald	1,407.60
Seidle, Mervyn A.	317.04
Seifert, Albert B.	396.90
Selinger, Clara	1,934.79
Selinger, Phil	2,902.18
Senko, Barry J.	2,059.13
Serhienko, Philip A.	1,040.74
Servis, James B.	586.40
Setka, Garry	1,913.00
Severson, Douglas	1,338.00
Shanks, Alex	6,000.00
Shauf, Marvin W.	411.00
Shawaga, Michael	1,368.00
Shea, Ronald N.	6,000.00
Sheets, Annette	1,645.03
Sheets, Roy J.	1,645.03
Shemko, Dennis	3,048.00
Sherban, John A.	6,000.00
Sherstabitoff, Alan P.	600.24
Sherstobetoff, George	487.40
Shewchuk, Frank	799.80
Shewchuk, Steve	4,775.25
Shields, Donald G.	180.00
Shilling, W. Arlo	2,340.00
Shivak, Donald	1,245.18
Shkopich, Peter	4,396.92
Shrader, Vern	218.13
Shutiak, Robert	1,899.90
Sianchuk, Peter S.	16.50
Sich, Ken	40.00
Siebert, Delmar G.	105.59
Siklenka, Larry	162.00
Sikorski, Albina	301.76
Sikorski, Joseph M.	544.68
Silzer, Wayne E.	178.02
Simpson, Gregory J.	352.62
Simpson, Tom	343.15
Sinclair, E. Ross	120.47
Sinclair, Hilma J.	1,023.40
Singbiel, Larry A.	420.00
Singer, William J.	2,628.72
Sittler, Lorne G.	531.06
Siwak, Edward	662.80
Smith, Colleen G.	141.00
Smith, Gerald H.	5,779.86
Smith, Gordon L.	1,298.75
Smith, James C.	6,000.00
Smith, Kenneth R.	141.00
Smith, Owen B.	1,541.00
Smith, Ray R.	174.76
Smood, Peter	3,434.64
Sniatynski, Michael G.	570.00
Sobottka, Walter	327.14
Solie, Ivor	237.00
Sonntag, Francis	2,351.58
Sorenson, Wayne E.	363.44
Soulier, Michael	1,794.24
Sowa, Bill	5,777.00
Sowa, Greg	119.16
Sowa, Tim	36.96
Spencer, James A. N.	39.00
Springinatic, Edward	255.48
St. Hilaire, Leo V.	5,118.12
Stadnek, Eric W.	2,670.00
Stadnichuk, Sylvester P.	2,169.34
Stampede Grocery Ltd.	593.81
Standard Plumbing & Heating Ltd.	535.74
Stasiuk, Estate of Charlie	1,020.00
Stasiuk, Marco	3,510.58
Stefankiw, William G.	4,885.29
Steier, Frances	467.35
Steier, Norman	452.86
Steinley, Glen R.	71.00
Stene, Garth	958.00
Stenhouse, Douglas J.	81.00
Stephanson, Gordon L.	864.00
Stephen, Murray	176.25
Stevenson, Brian W.	18.30
Stilborn, Evan	1,236.00
Stilborn, John P.	6,000.00
Stoneman, Lyle	76.86
Strain, Hugh	1,023.00
Strome, Roger A.	194.00
Stuart, Douglas R.	828.00
Stumph, Stanley W.	2,900.57
Suberlak, Walter	357.11
Suderman, Norman G.	1,170.36
Summach, M. Kim	815.63
Sveinbjornson, Johann	178.50
Swartz, Lynn A.	2,035.56
Sweeting, Gary W.	790.64
Symak, Gregory	3,704.38
Tangen, Norman J.	1,259.23
Tarasoff, Paul Robert	2,903.22
Tatoiu, George	4,755.00
Tatro, William Glen	1,233.72
Taylor, Eileen V.	4,411.62
Taylor, James G.	1,155.61
Taylor, Keith	225.00
Tebbutt, C. Marlene	55.56
Tebbutt, Kenneth	55.56
Teichreb, Henry	1,819.51
Tesch, Richard	400.56
Thack, Victor	1,517.70
Thibault, Marcel	450.82
Thibodeau, Emile	1,535.64
Thick, Wayne A.	54.36
Thom, Maurice	2,321.04
Thomas, Lloyd G.	60.00
Thome, Larry	675.75
Thompson, David K.	351.10
Thorson, Donald	6,000.00
Tillman, David	764.00
Titemore, Gordon	702.15
Tkachuk, Merviana S.	530.00
Tkachuk, Taras	530.00
Tkatchuk, Steve	1,410.00
Todd, Gerald	232.00
Topola, Gordon R.	84.00
Toth, Stanley S.	300.00
Treble, Murray S.	217.08
Tri-R Motel Ltd.	1,020.60
Tristar Service Ltd.	6,000.00

Statement of Remission of Taxes and Fees — (Concluded)

The Income Tax Act — *(Concluded)*

Trottier, Eldon J.	391.00
Tuchscherer, Daniel L.	690.00
Twerbdoclib, Garry W.	248.67
Untereiner, Frank	1,225.80
Urton, Jack M.	1,211.00
Van Caeseele, Leo	1,333.00
Van Moorlehem, James	1,900.74
Vancuren, Jerome	240.00
Vandertweel, Arie	118.00
Vandertweel, Barbara M.	118.00
Ven Der Buhs, Raymond B.	873.02
Verishine, Harvey W.	758.00
Vidal, Hans	756.84
Vigeant, Arthur H.	150.00
Voth, Abram	6,177.80
Voth, John P.	545.01
Voth, Lorne	97.64
Wagner, Bruce	1,977.90
Wagner, Donald W.	1,530.00
Wagner, Walter	894.00
Wailing, Lorne D.	886.39
Wailing, Mary Anne	678.00
Waldner, Stanley R.	426.36
Waldron, Russell M.	627.27
Wall, William	906.54
Wallace, Dale	771.00
Walsh, Clare P.	675.00
Walter, Dwayne R.	5,401.91
Walter, Wilfred V.	2,448.39
Ward, David E.	2,145.38
Wardberg, Lyle	350.84
Warner, Terry B.	132.30
Warnock, Robert Earl	240.00
Wasyliw, Mike	1,814.36
Wasylowich, John	1,110.00
Wasyluk, William S.	1,380.86
Wasylyshyn, Buddy E.	277.50
Wasylyshyn, Walter W.	18.00
Watkins, David N.	870.37
Webb, Gordon T.	185.61
Weber, Arnold E.	678.00
Weberg, Ervin	264.00
Webster, Alva Eugene	3,865.44
Weinkauf, Marcus	3,480.00
Weist, Gary	510.12
Wellbrock, Gary L.	150.00
Welygan, Lenard E.	175.32
Wesley, Bernard J.	120.00
Westberg, Vernon J.	579.12
Weston, Kurt	380.40
Westrom, Alden E.	190.00
Westward Holdings Ltd.	3,309.00
Wheeler, George H.	1,822.70
Wheeler, Russell H.	3,751.46
White, Lyle	331.32
Wicks, James	502.41
Wiebe, Isaac P.	66.00
Wiebe, John	6,283.71
Wiens, Brian	221.00
Wigness, Kurt V.	4,196.00
Wild, Robert	378.00
Wilf Miller Sales Ltd.	6,675.05
Wilk, Mike	132.00
Willerton, Lester	120.00
Williams, Larry James	3,555.25
Williams, Percy	1,372.00
Williamson, Donald F.	242.76
Willmott, John C.	4,668.00
Wilms, Lane M.	159.00
Wilson, Cecil P.	870.00
Wilson, Dale	6,000.00
Wilson, Walter John	3,699.00
Wilton, Estate of Walter A.	6,000.00
Winter, Wilfred G.	2,328.00
Wolf, Leslie A.	118.85
Wolfe, Dwayne E.	1,184.64
Wood, Harold M.	5,394.00
Woolsey, Neil R.	3,671.16
Woytiuk, Stanley	100.01
Wrishko, Mike	1,570.67
Wruck, Dale R.	606.15
Wutzke, Cameron N.	150.00
Wyatt, Donald W.	120.00
Yaholnitsky, Michael W.	212.00
Yanke, Arnold	296.00
Yaschuk, Ernest D.	4,096.00
Yeager, Aaron	1,179.00
Yorga, Steve	6,000.00
Youzwa, Donald M.	1,168.71
Yurkiw, Wayne	560.70
Zeleniski, Serafyna	133.41
Zelinski, Gregory	120.00
Zenner, Rodney G.	563.23
Zenner, Sharon C.	356.20
Zerr, Edwin J.	359.95
Zerr, William	504.13
Zimmerman, Joe S.	185.36
Zubiak, Dale H.	2,863.00
Zubiak, Harry	2,442.44
Zubiak, Myron J.	2,692.00
Zuchkan, Jeffrey	2,934.00
Zyla, Gayle	958.68
Zyla, Ken	2,427.72
	$ 1,449,118.31